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Twenty-Seventh Biennial Report of the Utah State Tax Commission

Volume II

1896

July 1, 1983 to June 30, 1984

TWENTY-SEVENTH
BIENNIAL REPORT
OF THE
UTAH STATE TAX COMMISSION

Mark K. Buchi
Chairman

Gary C. Cornia
G. Ellsworth Brunson
Marthe F. Dyner
Commissioners

Ann L. Jennings
Editor-Contributor

Douglas A. Macdonald
Economic and Statistical Unit

For the Fiscal Year
July 1, 1983 to June 30, 1984

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STATE OF UTAH
UTAH STATE TAX COMMISSION
Heber M. Wells Office Building
160 East Third South
Salt Lake City, Utah 84134
Telephone (801) 530-4847

Scott M. Matheson
Governor

Mark K. Buchi, Chairman
Gary C. Cornia, Commissioner
G. Ellsworth Brunson, Commissioner
Marthe F. Dyner, Commissioner

January 10, 1985

Dear Governor, Legislators and Interested Citizens:

We present herewith the Twenty-seventh Biennial Report (Volume II) for the fiscal year 1983-84. This report is made in compliance with Utah Code Ann. §59-5-46 (1953).

The report follows the format introduced last year. Our intent is to concentrate on the taxes we are charged to collect and our experience in meeting that responsibility. The report is, therefore, organized according to the individual taxes in effect in the State of Utah. We believe the information made available through this approach will be of interest and benefit to decision-makers and citizens of the State.

During the fiscal year covered by this report the Commission put into place reorganization and redirection of the agency. The changes are described in this report.

We appreciate the opportunity to share this information with you. The Tax Commission and its staff look forward to serving the State of Utah and its citizens in the future.

Respectfully,

Mark K Buchi
Mark K. Buchi
Chairman

Gary C Cornia
Gary C. Cornia
Commissioner

G Ellsworth Brunson
G. Ellsworth Brunson
Commissioner

Marthe F. Dyner
Marthe F. Dyner
Commissioner

MFD/aj

ORGANIZATIONAL OVERVIEW

ORGANIZATIONAL OVERVIEW

The Utah State Tax Commission is a constitutional body headed by four commissioners appointed by the Governor with the consent of the Senate. The commissioners' terms are set by statute at four years and are staggered so that one commissioner term expires each year. The Commission appoints an Executive Director in consultation with the Governor and with the consent of the Senate. The Legislature sets salary ranges for the commissioners and the Executive Director.

The Commission is responsible for the administration and supervision of the State's tax laws. Through the Executive Director, the Commission administers a department of over six hundred employees organized in seven divisions. The commissioners formulate policy and promulgate rules to guide the divisions in interpreting the laws they are charged to administer.

The Commission functions as the State Board of Equalization to equalize real and personal property valuations. The Board may issue orders to correct valuations on property which has been over-assessed, under-assessed, or which has not been assessed.

The commissioners perform a quasi-judicial function in hearing appeals in matters involving taxes administered by its divisions. The Commission also hears appeals from decisions of county boards of equalization.

The 1983 Session of the Utah Legislature enacted House Bill 315, which reorganized the Tax Commission, created the position of Executive Director and called for the development of a Management Plan to describe the organizational arrangement of Commission functions. The bill established professional qualifications for commissioners and required a composite of professional skills and background among the commissioners which includes accounting, auditing, property assessment, management, law, finance and basic knowledge of excise, income, sales and corporate taxation. In addition, each member must have knowledge of the theory and practice of ad valorem taxation and have had executive and administrative experience.

The four commissioners appointed by Governor Matheson to implement H.B. 315 have been in office about one and one-half years and have effected significant organizational and procedural changes in the agency. Several divisions have been consolidated and independent functions have been grouped into divisions or eliminated.

The Commission, shortly after taking office, created the Division of Data Processing, grouping under single direction the functions of data entry, systems development, programming and computer operations. An independent word processing section was eliminated and its functions and personnel were assigned to the various divisions which had used its services.

A major reorganization of property tax functions in 1983 brought together in one division the state assessment, personal property and local valuation activities which had been conducted in three separate divisions. The consolidated division is responsible for training and supervising county assessors; conducting the bi-annual sales-assessment ratio study on which the Commission bases factoring orders to ensure uniform assessments within the State; providing uniform assessments of mines, utilities, motor and rail carriers; and issuing personal property valuation guidelines.

The Division of Administrative Services was created to tie together the related functions of budgeting, accounting and reporting, purchasing, personnel, payroll, inventory and space control, contract management and other administrative support functions.

The most recent organizational change involves the merger of Revenue Accounting, Collections and Central Services Divisions into a Division of Operations. The new division also includes the account verification functions that were being carried out by individual auditors in the Audit Division. The Operations Division is responsible for establishing accounting controls for all financial transactions within the Tax Commission. The merger will enable the Commission to improve efficiency in its internal operation, in particular to process documents more rapidly, provide more accurate and timely account balances and maintain more consistent collection efforts.

The Commissiion has ordered the consolidation of adminsistrative support functions in the Motor Vehicle Business Administration and the Division of Motor Vehicles. While the MVBA Administrator will report directly to the Executive Director for the investigative, regulatory and law enforcement functions of MVBA, the Director of the Division of Motor Vehicles will provide clerical, data processing, budget and accounting, purchasing and other administrative support for the professional members of the MVBA staff.

The position of Executive Director was filled during 1984 and the Commission has drafted a Management Plan which identifies the responsibilities of the Director and those of the Commissioners. The Plan defines the relationship among the Executive Director, division directors and the Commission and outlines the major responsibilities of each division. It also describes Commission policy to guide the development of a comprehensive human resource management function and an integrated planning and budget process.

The Commission has established the internal audit function called for by H.B. 315 and has hired an additional internal auditor who will permit the Commission not only to audit cash management, but also to evaluate systems and procedures.

Major procedural changes have involved the appeals and hearing process and the handling of payments and returns. The Commission has hired a law-trained hearing officer to hear many of the more complex appeals and to conduct legal research for the Commission.

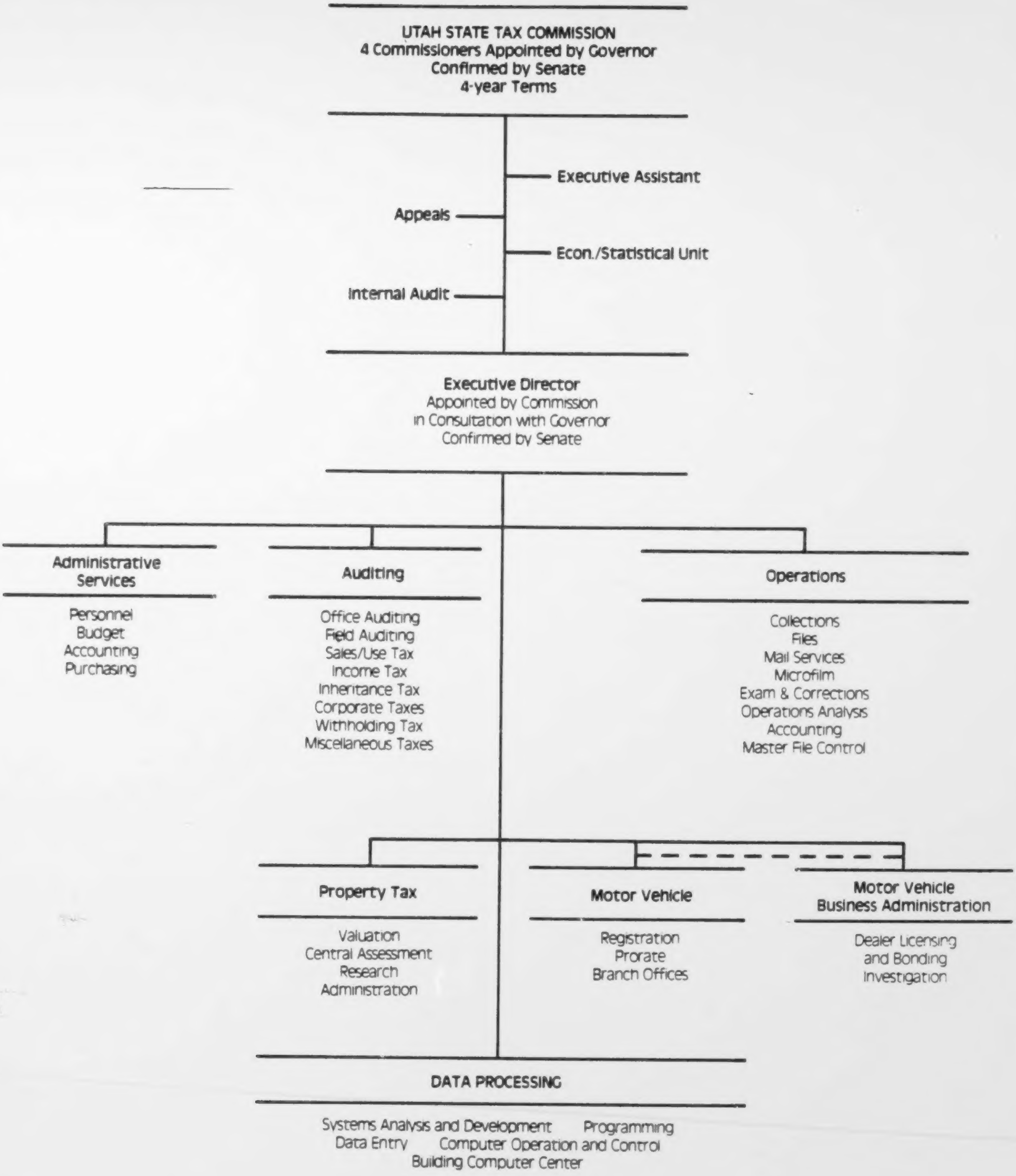
Late in 1983, the Commission promulgated amendments to its Code of Administrative Procedure, clarifying and streamlining the hearing process. The most significant changes involve the requirement that a taxpayer submit a proper appeal to the County Board of Equalization in order to have standing before the Tax Commission, and that the County Board minutes reflect accurately the information presented and the action taken at that level.

The handling of over 2,000 1984 tax year appeals is being aided by the use of eleven volunteer and paid designated appraisers as hearing officers and the hiring of law students and clerks to draft some of the more routine decisions. The Commission will evaluate the effectiveness of this approach and determine whether it can be used to ease the appeals load in the future.

The Commission has directed procedural changes affecting the deposit of payments resulting in more frequent deposits and an annual increase in interest earned of over $220,000. Recent improvements include the extension of front-end review (formerly limited to individual income tax returns) to business returns. The result is expected to be a significant reduction in accounts suspended for minor, easily corrected errors.

A major effort of the commissioners has been a new focus on the Commission as a department instead of a collection of autonomous divisions. Coordination between the Property Tax and Audit Divisions has enabled the Commission to take advantage of the auditors' skills to determine the income streams that are used in the valuation of mines, railroads and public utilities. Personal property auditors are being trained to check for compliance with all tax laws when conducting field audits.

The Commission is evaluating its own functions to determine whether and how some or all of the four commissions may in the near future function as a part-time citizen board. The effective assumption of administrative responsibility of the Executive Director and the success of the appeals process will be major factors in the Commission's recommendations.


UTAH STATE TAX COMMISSION
4 Commissioners Appointed by Governor
Confirmed by Senate
4-year Terms
Executive Assistant
Appeals
Econ./Statistical Unit
Internal Audit
Executive Director
Appointed by Commission
in Consultation with Governor
Confirmed by Senate
Administrative Services
Personnel
Budget
Accounting
Purchasing
Auditing
Office Auditing
Field Auditing
Sales/Use Tax
Income Tax
Inheritance Tax
Corporate Taxes
Withholding Tax
Miscellaneous Taxes
Operations
Collections
Files
Mail Services
Microfilm
Exam & Corrections
Operations Analysis
Accounting
Master File Control
Property Tax
Valuation
Central Assessment
Research
Administration
Motor Vehicle
Registration
Prorate
Branch Offices
Motor Vehicle Business Administration
Dealer Licensing
and Bonding
Investigation
DATA PROCESSING
Systems Analysis and Development
Programming
Data Entry
Computer Operation and Control
Building Computer Center

TAX COMMISSION AREAS OF RESPONSIBILITY

MARK K. BUCHI, CHAIRMAN*
- Appeals
- Recodification
- Legislation
- Commission Coordination and Representation
- Legal Affairs

GARY C. CORNIA, COMMISSIONER*
- Property Tax
- Research

G. ELLSWORTH BRUNSON, COMMISSIONER*
- Operations
- Auditing
- Data Processing
- Internal Auditing

MARTHE F. DYNER, COMMISSIONER*
- Administrative Support Functions
- Motor Vehicles
- Motor Vehicle Business Administration
- Rules and Regulations
- Internal Procedures
- Record Management
- Recodification
- Interagency Coordination
- Public Information

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* For information or appointments call 530-6088.

TAX COMMISSION PRODUCTIVITY STATISTICS

Net Collections vs. Cost of Administration

Fiscal Year	Net State and Local Collections by the Tax Commission	Tax Commission Expenditures[1]	Percentage cost of Administration
1973	$ 360,034,728	$ 4,010,000	1.114 %
1974	370,083,100	4,587,000	1.239
1975	413,171,235	5,137,000	1.243
1976	505,778,839	6,328,000	1.251
1977	572,520,768	7,371,000	1.287
1978	655,843,556	8,326,000	1.270
1979	757,907,449	9,678,000	1.277
1980	847,947,488	10,306,000	1.215
1981	916,977,915	11,761,000	1.283
1982	1,030,726,263	12,911,000	1.253
1983	1,052,514,775	15,560,000	1.478
1984	1,315,000,497	17,371,000	1.321

[1] Excluding Local Valuation and Personal Property divisions since they collect property taxes which are not included in the "Net State and Local Collections" column.

Population Per Tax Commission Employee

Fiscal Year	Tax Commission FTEs[1] Except Local Valuation and Personal Property	Utah Population	Population per FTE
1973	397	1,137,000	2,955
1974	418	1,167,000	2,792
1975	428	1,193,000	2,787
1976	459	1,223,000	2,664
1977	471	1,263,000	2,682
1978	492	1,308,000	2,659
1979	479	1,364,000	2,848
1980	495	1,416,000	2,861
1981	479	1,474,000	3,077
1982	483	1,520,000	3,147
1983	486	1,560,000	3,210
1984	494	1,587,500	3,214

[1] FTEs (Full Time Equivalents) are the number of full-time positions for which people are employed by the state.

Population Per Audit Division FTEs

Fiscal Year	Audit Division FTEs [1]	Utah Population	Population per FTE [1]
1973	93	1,137,000	12,226
1974	95	1,167,000	12,284
1975	92	1,193,000	12,967
1976	96	1,223,000	12,740
1977	96	1,263,000	13,156
1978	94	1,308,000	13,915
1979	91	1,364,000	14,989
1980	91	1,416,000	15,560
1981	90	1,474,000	16,378
1982	89	1,520,000	17,079
1983	89	1,560,000	17,528
1984	98	1,587,500	16,199

[1] FTE (Full Time Equivalents) are the number of full-time positions for which people are employed by the state.

COMPARATIVE REPORT OF AUDIT ADJUSTMENTS[a]
FISCAL YEARS 1975, 1980, 1982, 1983, 1984

TYPE OF TAX	1975	1980	1982	1983	1984
Beer	$ 3,449	$ 12,232	$ 24,044	$ 14,291	$ 21,596
Cigarette and Tobacco	1,077	6,705	2,224	0	480
Corporate Franchise	2,133,160	3,415,000	2,931,160	2,363,753	3,347,877
Individual Income	2,106,843	3,998,000	5,106,280	10,928,794	12,300,029
Inheritance	324,178	b	b	125,048	155,506
Insurance	9,745	26,603	28,329	86,211	114,985
Mileage Fee	20,639	c	c	c	c
Motor Fuel	139,513	64,926	362,400	498,900	608,598
Sales and Use Tax	3,270,571	5,159,385	6,914,400	15,128,361	11,189,868
Special Fuel	131,223	477,651	209,866	691,931	77,431
Transient Room	3,253	13,615	987	0	0
Self Insurers	d	d	d	51,780	1,334
Mine Occupation Tax	d	d	d	2,387	286,289
Conservation Tax	d	d	d	1,725	10,849
State Royalties	d	d	d	141,533	0
Federal Royalties (State Share)	d	d	d	177,183	3,469,248
Total Adjustments	$8,145,806	$13,447,119	$15,579,670	$30,211,896	$31,674,091

[a] Audit adjustments include refunds (about 5 percent) and deficiency assessments (95 percent).

[b] Inheritance Tax deficiencies incorporated under Individual Income Tax.

[c] Mileage Fee repealed.

[d] Not audited by Audit Division.

TAX COMMISSION EXPENDITURES

	82-83*	83-84	Percent of Increase (Decrease)
ADMINISTRATIVE SERVICES			
Salaries and Benefits	$ 6,689,200	$ 7,093,700	6.0
Travel expense	179,100	209,200	16.8
D.P. costs (devl, maint, prod.)	752,500	993,400	32.0
Other Current Expense	1,311,700	1,239,400	(5.5)
Capital Outlay	-20,900	781,900	--
Total	$ 8,911,600	$10,317,600	15.8
State Funds	6,512,800	7,493,100	15.1
Department Collections	2,398,800	2,824,500	17.7
Total	$ 8,911,600	$10,317,600	15.8
FTEs	303.9	309.5	1.8
MOTOR VEHICLE ADMINISTRATION			
Salaries and Benefits	$ 3,119,900	$ 3,188,800	2.2
Travel Expenses	43,100	38,400	(10.9)
D.P. Costs (maint, prod, rent)	658,300	581,000	(11.7)
Other Current Expense	1,369,900	1,154,100	(15.8)
Capital Outlay	156,200	247,000	58.1
Total	$ 5,347,400	$ 5,209,300	(4.2)
State Funds	4,202,700	$ 4,304,400	2.4
Department Collections	259,900	338,400	30.2
Restricted Funds LPTF	884,800	556,500	(37.1)
Total	$ 5,347,400	$ 5,209,300	(4.2)
FTEs	182.4	185.4	1.6
PROPERTY ASSESSMENT			
Salaries and Benefits	$ 2,111,900	$ 1,666,400	(21.1)
Travel Expenses	205,800	124,100	(39.7)
D.P. Costs (maint, prod, rent)	278,100	292,500	5.2
Other Current Expense	262,000	364,400	39.1
Capital Outlay	51,700	142,900	176.4
Total	$ 2,909,500	$ 2,590,300	(11.0)
State Funds	2,644,000	2,288,800	(13.4)
Department Collections	265,500	301,500	13.6
Total	$ 2,909,500	$ 2,590,300	11.0
FTEs	80.3	61.3	(23.7)
GRAND TOTAL EXPENDITURES	$17,168,500	$18,117,200	5.5
GRAND TOTAL FTEs	566.6	556.2	(1.8)

* Revised

OVERVIEW OF COLLECTION AND DISTRIBUTION OF REVENUE

OVERVIEW OF COLLECTION AND DISTRIBUTION OF REVENUE

Summaries of historical data are useful in estimating future revenues, analyzing impacts of past legislation, as well as being indicative of how the economy fared. Figure A in this section shows the distribution of state revenues among the major funds. Table I compares major sources of revenue collected by the Tax Commission for the past ten years. Figure B charts the percentage of revenues collected by major funds from each tax source. Individual income, sales and use, and motor fuel taxes dominate the four major funds. Table II separates gross from net collections, identifying refunds and adjustments. Refunds are a major factor in estimating the individual and corporate income (franchise) taxes. Finally, Table III lists Utah population by county in order to assist researchers to compute per capita tax collection data.

NET COLLECTIONS BY FUND

FISCAL YEAR 1983-84

FIGURE A

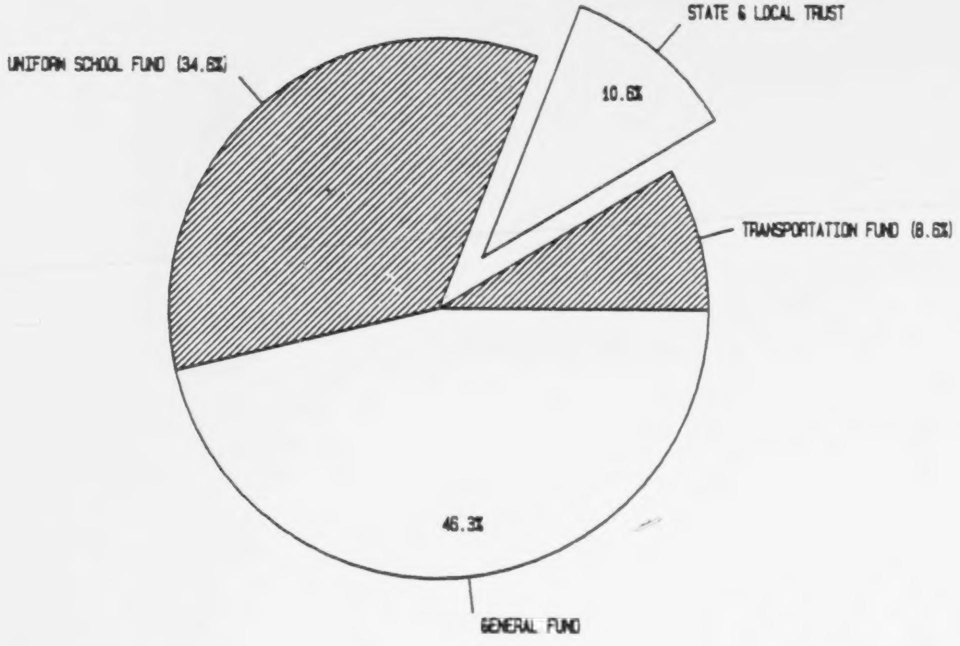


Table I

SUMMARY OF TAX COLLECTIONS -- NET
FISCAL YEARS 1975 THROUGH 1984

	1975	1976	1977	1978	1979
Individual Income Tax	$104,919,366	$140,561,916	$ 158,268,002	$ 183,893,615	$ 225,955,596
Corporation Franchise Tax	18,002,679	24,501,925	24,866,694	29,448,490	32,874,065
Cigarette and Tobacco Tax	7,069,584	7,504,408	7,712,867	8,003,201	8,242,742
Inheritance Tax	3,784,893	3,460,538	5,564,283	4,054,945	1,423,243
Insurance Tax	7,520,415	8,384,435	10,098,434	11,917,410	13,452,007
Mine Occupation Tax	5,769,461	11,258,648	8,489,036	8,446,277	8,423,221
Sales and Use Tax (State)	173,736,847	194,799,068	225,793,595	257,988,280	288,602,629
Motor Fuel Tax	40,484,784	43,514,958	45,694,373	48,808,152	61,371,556
Motor Vehicle Reg. Fund	8,903,180	8,915,065	9,254,984	9,831,087	10,335,951
Special Fuel Tax	5,753,299	6,240,646	6,865,182	7,391,145	9,851,605
Uniform Local Sales and Use Tax	21,735,782	33,333,154	42,148,484	49,177,918	55,949,450
Local Transit Authority Tax	1,383,395	7,707,244	19,560,527	11,170,144	12,807,371
All Other State and Local Taxes Collected (Net)	14,107,523	15,596,834	18,204,307	20,712,892	28,618,013
TOTALS	$413,171,235	$505,778,839	$572,520,768	$655,843,556	$757,907,449

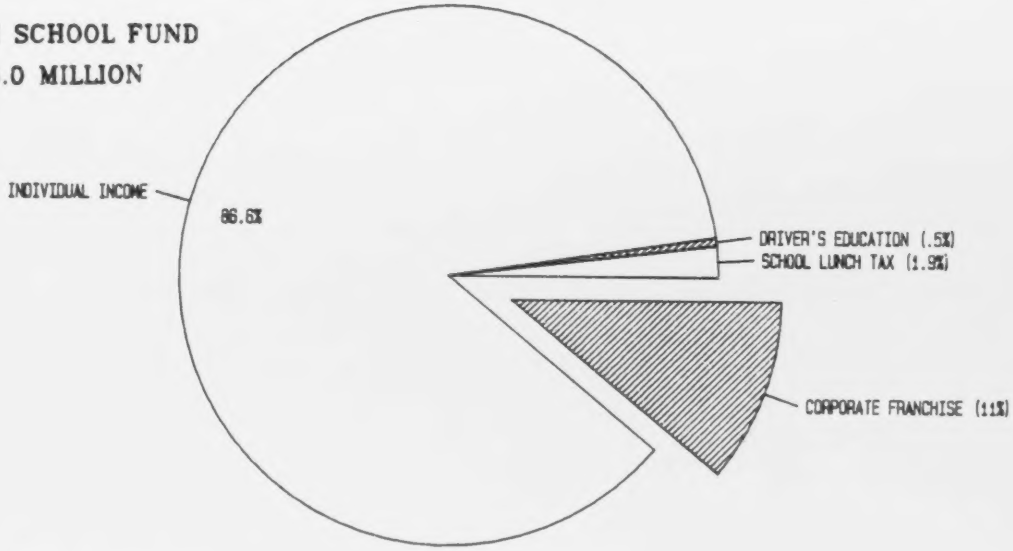
	1980	1981	1982	1983	1984
Individual Income Tax	$265,327,485	$294,947,280	$ 331,139,396	$ 347,976,960	$ 388,292,005
Corporation Franchise Tax	40,377,089	40,667,112	40,894,065	33,762,545	45,034,686
Cigarette and Tobacco Tax	10,271,242	11,293,370	11,164,965	13,291,644	12,863,795
Inheritance Tax	1,694,934	2,045,622	4,514,081	1,976,717	3,120,730
Insurance Tax	14,718,258	15,777,757	21,493,820	18,012,496	19,989,973
Mine Occupation Tax	9,821,081	14,757,130	20,694,158	19,433,070	36,242,720
Sales and Use Tax (State)	320,453,903	347,382,326	385,260,241	388,770,883	526,223,307
Motor Fuel Tax	60,451,305	56,567,749	67,733,812	68,697,076	68,978,640
Motor Vehicle Reg. Fund	10,356,159	10,329,209	10,795,624	16,512,357	17,229,087
Special Fuel Tax	10,469,670	10,107,098	12,672,251	12,637,102	14,448,900
Uniform Local Sales and Use Tax	62,736,929	67,002,776	75,053,672	75,552,049	104,750,161
Local Transit Authority Tax	14,324,414	15,088,745	16,306,933	16,873,281	21,366,312
All Other State and Local Taxes Collected (Net)	26,945,019	31,011,741	33,003,245	39,018,596	56,460,181
TOTALS	$847,947,488	$916,977,915	$1,030,726,263	$1,052,514,775	$1,315,000,497

FIGURE B

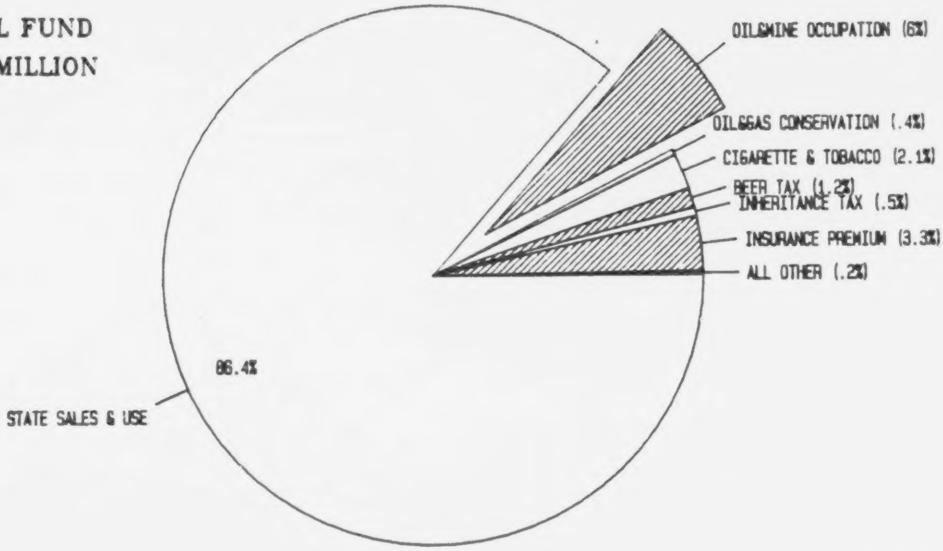
NET COLLECTIONS BY TAX COMMISSION

BY MAJOR FUND & SOURCE 1983-84

UNIFORM SCHOOL FUND
$ 455.0 MILLION

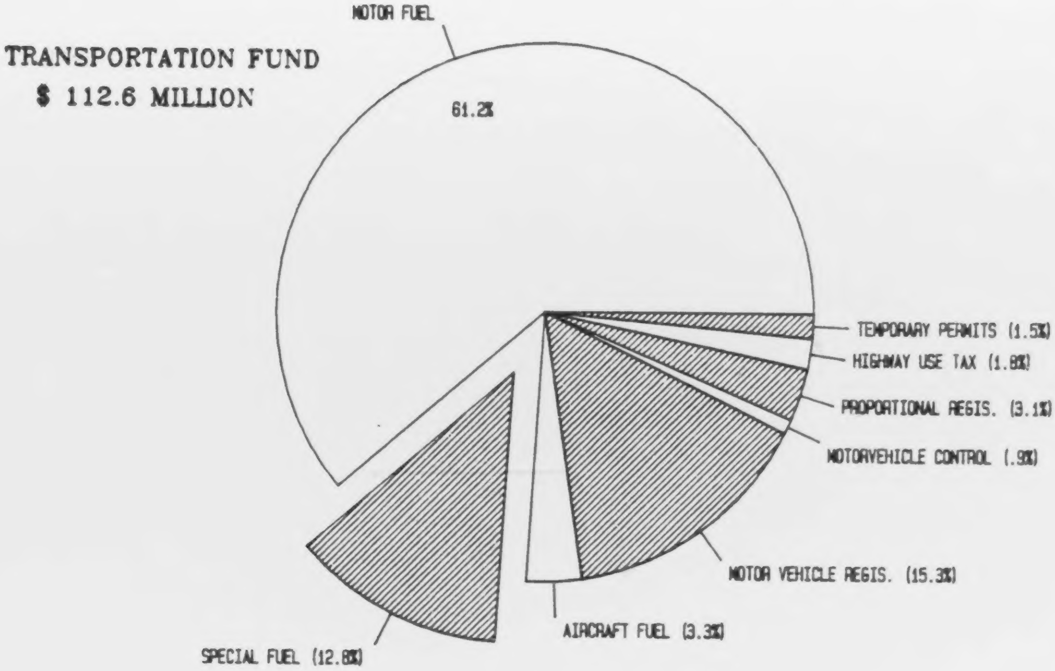


GENERAL FUND
$ 608.5 MILLION

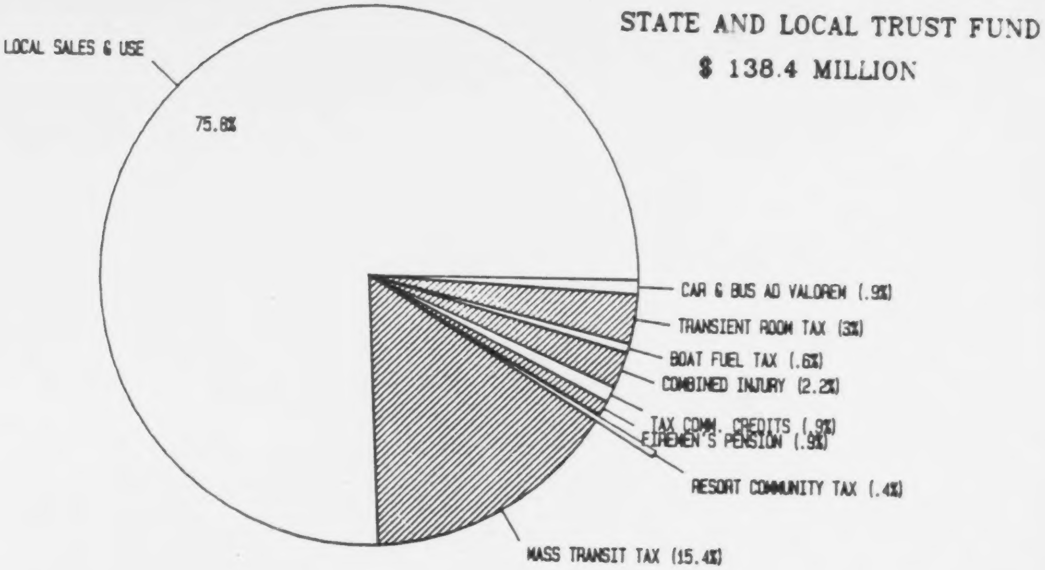


NET COLLECTIONS BY TAX COMMISSION

BY MAJOR FUND & SOURCE 1983-84



TRANSPORTATION FUND
$ 112.6 MILLION



STATE AND LOCAL TRUST FUND
$ 138.4 MILLION

Table II

TAX COLLECTIONS AND FUND DISTRIBUTION
FISCAL YEARS 1982-83 AND 1983-84

Source and Distribution	1983 Gross Collections	1983 Refunds and Adjustments	1983 Net Available for Distribution	1984 Gross Collections	1984 Refunds and Adjustments	1984 Net Available for Distribution	Absolute Increase or (Decrease)	Percentage Increase or (Decrease)
Uniform School Fund:								
Individual Income Tax	$411,449,452	$65,642,927	$345,806,525	$460,281,364	$ 71,989,359	$388,292,005	$42,485,480	12.3 %
Corporation Franchise Tax	40,706,018	9,113,908	31,592,110	54,047,701	9,013,015	45,034,686	13,442,576	42.6
School Lunch Tax	8,227,477	0	8,227,477	8,610,669	0	8,610,669	383,192	4.7
Driver's Education Tax	2,182,026	398	2,181,628	2,248,462	376	2,248,086	66,458	3.1
Mineral Production Withholding Tax	4,340,869	0	4,340,869	10,812,353	0	10,812,353	6,471,484	149.1
TOTAL	$466,905,842	$74,757,233	$392,148,609	$536,000,549	$ 81,002,750	$454,997,799	$62,849,190	16.0
General Fund:								
Beer Taxes	$ 2,955,726	$ 6,422	$ 2,949,304	$ 7,135,657	$ 1,230	$ 7,134,426	$ 4,185,122	141.9
Cigarette and Tobacco Tax	13,465,610	173,966	13,291,644	13,091,976	228,180	12,863,795	(427,849)	(3.2)
Inheritance Tax	2,024,559	47,842	1,976,717	3,191,581	70,851	3,120,730	1,144,013	57.9
Insurance Tax	18,173,337	160,841	18,012,496	20,131,479	141,506	19,989,973	1,977,477	11.0
Mine Occupation Tax	19,441,547	8,477	19,433,070	36,244,629	1,909	36,242,720	16,809,650	86.5
M.V.B.A. Fee	534,399	90	534,309	616,748	115	616,633	82,324	15.4
Boat Registrations	130,291	5	130,286	247,631	15	247,616	117,330	90.1
Sales and Use Tax--State	390,543,046	1,772,163	388,770,883	529,207,058	2,983,751	526,223,307	137,452,424	35.4
Prepaid Sales and Use Tax Constr. Acct.	3,000,000	0	3,000,000	156,751	0	156,751	(2,843,249)	(94.8)
Oil and Gas Conservation Tax	254,726	0	254,726	2,198,029	24,938	2,173,090	1,918,364	753.1
Snowmobile and OHV Registrations	32,491	0	32,491	183,845	110	183,735	151,244	465.5
Parks Admission and Use Fees	2,345	0	2,345	3,850	0	3,850	1,505	64.2
TOTAL	$450,558,077	$2,169,806	$448,388,271	$612,409,234	$ 3,452,605	$608,956,626	$160,568,355	35.8
Transportation Fund:								
Motor Fuel Tax	$ 69,083,360	$386,284	$ 68,697,076	$ 69,138,965	$ 160,325	$ 68,978,640	$ 281,564	.4
Motor Vehicle Registration Fund	16,525,924	13,567	16,512,357	17,237,498	8,411	17,229,087	716,730	4.3
Special Fuel Tax	12,668,354	31,252	12,637,102	14,457,765	8,865	14,448,900	1,811,798	14.3
Temporary Permit Fee	1,877,590	980	1,876,610	1,664,875	790	1,664,085	(212,525)	(11.3)
Motor Vehicle Control Fee	914,945	76	914,869	977,948	40	977,908	63,039	6.9
Proportional Registration Fee	3,263,129	15,267	3,247,862	3,551,697	3,666	3,548,031	300,169	9.2
Highway Use Tax	1,777,873	12	1,777,861	2,055,234	0	2,055,234	277,373	15.6
Aircraft Fuel Tax	3,821,293	0	3,821,293	3,757,461	3,147	3,754,314	(66,979)	(1.8)
TOTAL	$109,932,468	$447,438	$109,485,030	$112,841,443	$ 185,244	$112,656,199	$3,171,169	2.9

Table 11 (cont'd)

TAX COLLECTIONS AND FUND DISTRIBUTION
FISCAL YEARS 1982-83 AND 1983-84

Source and Distribution	1983 Gross Collections	1983 Refunds and Adjustments	1983 Net Available for Distribution	1984 Gross Collections	1984 Refunds and Adjustments	1984 Net Available for Distribution	Absolute Increase or (Decrease)	Percentage Increase or (Decrease)
State and Local Trust Fund								
Trust and Agency Fund:								
Car and Bus Tax	$ 1,200,218	$ 46,463	$ 1,153,755	$ 1,196,214	$ 8,498	$ 1,187,716	$ 33,961	2.9
Firemen's Pension Fund	1,157,791	0	1,157,791	1,236,100	0	1,236,100	78,309	6.8
Cash Bonds (Sales, Special Fuel Withholding, Ad Valorem)	106,694	108,647	(1,953)	58,437	58,652	(215)	1,738	
Tax Commission Suspense	4,381,625	4,923,092	(541,467)	5,452,457	5,092,771	359,686	901,153	
Combined Injury and Benefit Fund	3,484,375	0	3,484,375	3,025,003	0	3,025,003	(459,372)	(13.2)
Boat Fuel Tax	740,652	0	740,652	764,744	0	764,744	24,092	3.3
SUBTOTAL	$11,071,355	$5,078,202	$ 5,993,153	$ 11,732,955	$5,159,921	$ 6,573,035	$ 579,882	9.7
Local Tax Collections:								
Uniform Local Sales and Use Tax	$75,884,320	$ 332,271	$ 75,552,049	$105,314,853	$ 564,692	$104,750,161	$29,198,112	38.7
Transient Room Tax	3,567,711	0	3,567,711	4,169,118	0	4,169,118	601,407	16.9
Transit Authority Tax	16,922,515	49,234	16,873,281	21,412,830	46,518	21,366,312	4,493,031	26.6
Resort Community Tax	0	0	0	604,852	0	604,852	604,852	
SUBTOTAL	$96,374,546	$ 381,505	$ 95,993,041	$131,501,653	$ 611,210	$130,890,443	$34,897,402	36.4
Dedicated Credits:								
Reflectorized Plate Fee	$352,947	$ 26	$352,921	$ 696,806	11	696,795	$343,874	97.4
Driving Under the Influence Imp. Fee	153,775	25	153,750	229,675	75	229,600	$ 75,850	49.3
SUBTOTAL	$506,722	$ 51	$506,671	$ 926,481	86	926,395	$419,724	82.8
TOTAL	$107,952,623	$5,459,758	$102,492,865	$144,161,089	$5,771,217	$138,389,873	$35,897,008	34.1
GRAND TOTAL, ALL FUNDS	$1,135,349,010	$82,834,235	$1,052,514,775	$1,405,412,313	$90,411,816	$1,315,000,497	$262,485,722	24.9

Table III

POPULATION BY COUNTY

	Census 1970	Census 1980	1982 Est.*	July 1, 1983 Est.
Beaver	3,800	4,378	4,750	4,950
Box Elder	28,129	33,222	34,900	35,300
Cache	42,331	57,176	62,200	64,000
Carbon	15,647	22,179	24,600	24,000
Daggett	666	769	850	800
Davis	99,028	146,540	157,800	160,800
Duchesne	7,299	12,565	13,600	14,050
Emery	5,137	11,451	12,900	12,750
Garfield	3,157	3,673	3,850	3,950
Grand	6,688	8,241	8,100	7,950
Iron	12,177	17,349	18,300	18,600
Juab	4,574	5,530	5,800	5,850
Kane	2,421	4,024	4,200	4,250
Millard	6,988	8,970	10,400	11,250
Morgan	3,983	4,917	5,200	5,300
Piute	1,164	1,329	1,400	1,500
Rich	1,615	2,100	2,400	2,250
Salt Lake	458,607	619,066	655,000	666,000
San Juan	9,606	12,253	12,700	12,900
Sanpete	10,976	14,620	16,400	16,700
Sevier	10,103	14,727	15,600	15,650
Summit	5,879	10,198	11,400	11,700
Tooele	21,545	26,033	26,800	27,000
Uintah	12,684	20,506	24,000	24,600
Utah	137,776	218,106	235,500	240,700
Wasatch	5,863	8,523	8,700	8,850
Washington	13,669	26,065	29,600	308,000
Wayne	1,483	1,911	2,050	2,150
Weber	126,278	144,616	151,000	152,900
TOTAL	1,059,273	1,461,037	1,560,000	1,587,500

*Estimates for 1982 from Utah Population Work Committee.

REPORT OF
THE ECONOMIC & STATISTICAL UNIT

REPORT OF THE ECONOMIC AND STATISTICAL UNIT

The Economic and Statistical Unit of the Tax Commission compiles and publishes statistical reports reflecting the history of tax revenues in Utah and also projects future tax revenues based on models and simulations. These reports are prepared and published under the general powers and duties granted to the Tax Commission by the Legislature to provide information that will assist efforts to equalize the burden of taxation in the State.[1]

Three major research reports were published by the Economic and Statistical Unit during 1984. Although three different aspects of taxation were covered in the reports, all are related and contribute to one general picture of the Utah tax structure. The first report, "Mountain States Business Tax Climate Survey, 1980-81," presents case studies of several Utah firms and the taxes that they would have paid if they had been located in one of seven other western states. "Review and Reform of Utah's Individual Income Tax" examines the unintentional impacts resulting from not having changed the structure of the Utah individual income tax since 1973. The third study, "Initial Tax Burdens on Businesses and Households in Ten Western States, 1982-83," is an updated and expanded version of a study published in the 26th Biennial Report, Vol. II (for Fiscal Year 1981-82), of the Utah State Tax Commission. It compares Utah's business and household tax structures to those of other western states and examines who initially pays the taxes in each state. Summaries of the reports follow.

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[1] Subsection 59-5-46(21), Utah Code Annotated

MOUNTAIN STATES BUSINESS TAX CLIMATE SURVEY

1980-81

Taxes on corporations vary considerably across the mountain states, in part because of differences in tax structures among the states and in part due to disparity in the structures of particular industries and corporations. In order to examine the impact of different tax structures on variously situated corporations, the study compares the tax loads paid by eight actual corporations operating in Utah with those that would have been paid if the corporations had been operating in one of the seven other states reviewed. The seven other mountain states were Arizona, Colorado, Idaho, Montana, Nevada, New Mexico and Wyoming. The eight corporations include both a large and a small corporation in the metal mining, coal mining, oil and gas producing and electronics manufacturing industries. The mining industry was emphasized due to the frequent tax burden questions associated with that industry. Modified Utah tax returns and additional relevant information for each of the corporations studied were sent to the research sections of each of the seven other states. There, simulated tax amounts for the corporations were computed according to the respective tax laws.

Although the microeconomic method of study is not statistically representative of tax burdens on industry in the mountain states, the approach does have certain advantages. First, the availability of actual return data means that tax liabilities for other states could be more accurately computed. Also, irregularities affecting particular types of businesses, at particular stages of development - - frequently lost in averaging - - could be highlighted.

The results compiled in the study cover the level of tax burdens in each of the states resulting from corporate income, property, sales and use, and severance taxes. Excluded from the study due to incompatibility of state unemployment systems in 1980 were unemployment compensation taxes. Both firm by firm and tax by tax analyses are included.

Among the eight corporations studied in the report Utah generally ranked in the middle with respect to total taxes paid. Utah ranked fifth in tax burden on the small oil corporation, and fourth for the large oil corporation. The state also ranked fourth in taxes on the small underground coal corporation and seventh for the large coal corporation. For the metal mining firms, Utah's tax rankings were fourth and second for the small and large firms, respectively. Finally, Utah ranked third in taxes for both the small and large electronics manufacturing firms.

Using a firm by firm, microeconomic approach, the new study confirms the conclusions reached in other studies regarding the low levels of corporate income and severance taxes in the state of Utah during the 1980-81 period. However, the significance of Utah's property and sales and use taxes for some of the firms studied tended to raise Utah's overall place in the tax burden standings.

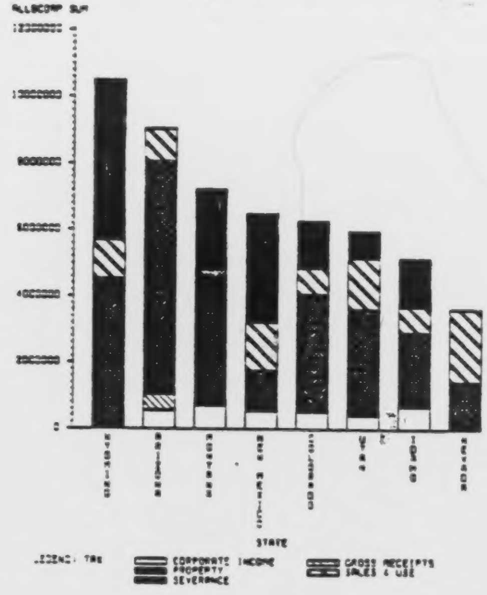
Although often cited for comparison purposes, tax rates may not be the only consideration in determining the weight of tax burdens. Tax credits, such as those affecting the severance tax in Colorado, as well as changes in the tax base, such as sales tax exemptions for capital equipment purchases, may be just as significant. The study also found that the total tax burden on a particular business firm depended on the operational and developmental stage of the business, in addition to the rate and base of the tax. For the large metal mine, which was in an early developmental stage, sales and use taxes played a dominant role in the overall tax burden. Here Utah ranked second. For the small metal mine the property and corporate income taxes were more important.

Since the mining firms were highly capital intensive, they paid high property and sales and use taxes. In addition, the mining firms usually paid significant severance taxes. The property tax burden was the heaviest of the major taxes for the manufacturing firms. Their overall burden appeared much lower than the six mining firms studied. Inclusion of unemployment compensation taxes would have lessened the gap somewhat, but it would not have reversed these findings of the study.

ESTIMATED STATE TAXES ON EIGHT CORPORATIONS
SURVEY ON MOUNTAIN STATES BUSINESS TAX CLIMATE DURING 1980-81
ECONOMIC & STATISTICAL UNIT, UTAH STATE TAX COMMISSION

	TAX TYPE	MOUNTAIN STATE	TOTAL EIGHT CORPRTNS	SMALL OIL CORP	LARGE OILCORP	SMALL COAL CORP	LARGE COAL CORP	SMALL METAL MINING CORP	LARGE METAL MINING CORP	SMALL MANUFAC-TURING CORP	LARGE MANUFAC-TURING CORP
1	CORP	ARIZONA	$558,800	$220,000	$242,000	$0	$0	$88,000	$0	$800	$8,000
2	CORP	COLORADO	$514,800	$205,000	$225,000	$0	$0	$79,000	$0	$850	$4,950
3	CORP	IDAHO	$672,112	$267,000	$293,000	$0	$0	$103,000	$0	$737	$8,375
4	CORP	MONTANA	$697,181	$277,000	$304,000	$0	$0	$107,000	$0	$743	$8,438
5	CORP	NEVADA	$0	$0	$0	$0	$0	$0	$0	$0	$0
6	CORP	NEW MEXICO	$530,000	$216,000	$240,000	$0	$0	$69,000	$0	$0	$5,000
7	CORP	UTAH	$412,440	$164,000	$180,000	$0	$0	$63,000	$0	$440	$5,000
8	CORP	WYOMING	$0	$0	$0	$0	$0	$0	$0	$0	$0
9	SEV	ARIZONA	$0	$0	$0	$0	$0	$0	$0	$0	$0
10	SEV	COLORADO	$1,439,000	$83,000	$779,000	$0	$577,000	$0	$0	$0	$0
11	SEV	IDAHO	$1,477,000	$76,000	$697,000	$12,000	$444,000	$156,000	$92,000	$0	$0
12	SEV	MONTANA	$2,442,000	$122,000	$1,100,000	$11,000	$977,000	$147,000	$85,000	$0	$0
13	SEV	NEVADA	$0	$0	$0	$0	$0	$0	$0	$0	$0
14	SEV	NEW MEXICO	$3,286,000	$218,000	$1,978,000	$33,000	$961,000	$60,000	$36,000	$0	$0
15	SEV	UTAH	$819,000	$76,000	$697,000	$0	$0	$17,000	$29,000	$0	$0
16	SEV	WYOMING	$4,812,000	$232,000	$2,095,000	$62,000	$2,331,000	$34,000	$58,000	$0	$0
17	PROP	ARIZONA	$7,026,100	$481,000	$4,336,000	$48,000	$1,048,000	$174,000	$911,000	$4,200	$22,900
18	PROP	COLORADO	$3,546,100	$122,000	$1,100,000	$42,000	$428,000	$285,000	$1,549,000	$2,800	$17,300
19	PROP	IDAHO	$2,241,200	$51,000	$936,000	$20,000	$204,000	$153,000	$867,000	$1,550	$8,650
20	PROP	MONTANA	$4,085,410	$251,000	$2,264,000	$22,000	$888,000	$181,000	$478,000	$350	$1,060
21	PROP	NEVADA	$1,425,580	$69,000	$830,000	$10,000	$93,000	$83,000	$336,000	$700	$3,880
22	PROP	NEW MEXICO	$1,201,710	$30,000	$276,000	$20,000	$231,000	$106,000	$533,000	$870	$4,840
23	PROP	UTAH	$3,205,440	$185,000	$1,668,000	$25,000	$249,000	$166,000	$900,000	$1,890	$10,550
24	PROP	WYOMING	$4,534,050	$194,000	$1,750,000	$38,000	$1,421,000	$174,000	$944,000	$1,980	$11,070
25	SALE	ARIZONA	$973,290	$0	$83,000	$101,000	$17,000	$57,000	$711,000	$800	$3,490
26	SALE	COLORADO	$765,220	$0	$97,000	$76,000	$13,000	$43,000	$533,000	$600	$2,620
27	SALE	IDAHO	$765,220	$0	$97,000	$76,000	$13,000	$43,000	$533,000	$600	$2,620
28	SALE	MONTANA	$0	$0	$0	$0	$0	$0	$0	$0	$0
29	SALE	NEVADA	$2,199,258	$0	$280,000	$219,000	$37,000	$122,000	$1,532,000	$1,725	$7,533
30	SALE	NEW MEXICO	$1,434,038	$0	$182,000	$143,000	$24,000	$80,000	$999,000	$1,125	$4,913
31	SALE	UTAH	$1,529,440	$0	$195,000	$152,000	$25,000	$85,000	$1,066,000	$1,200	$5,240
32	SALE	WYOMING	$1,146,830	$0	$146,000	$114,000	$19,000	$64,000	$799,000	$900	$3,930
33	GR	ARIZONA	$480,800	$0	$0	$20,000	$296,000	$3,000	$157,000	$0	$4,800
34	GR	NEW MEXICO	$32,500	$0	$0	$1,000	$27,000	$0	$0	$0	$4,500

STATE TAXES PAID BY ALL 8 CORPORATIONS
BY STATE & TYPE OF TAX



Utah ranked sixth of eight states in the total amount of taxes paid by all eight corporations. Utah's severance taxes were small compared to those of most neighboring states. The modest share of income taxes in corporate tax burdens was not unique to Utah, however.

REVIEW AND REFORM OF UTAH'S INDIVIDUAL INCOME TAX

Utah's individual income tax structure has not been appreciably changed since 1973. Since that time income and prices have doubled, with the net effect of pushing most of the taxpayers in Utah into the highest tax bracket. On average Utahns paid 0.5 percent of their income in individual income taxes in 1950. Later, the effective income tax rate (total taxes divided by personal income) began a steady increase as taxpayers moved through the brackets. By 1980 Utahns paid approximately 2.5 percent of their personal income in state income taxes, although the effective rate has decreased since fiscal 1980 due to the economy, federal tax changes and to the decline in bracket creep.

Not altering the income tax structure during periods of inflation gives rise to unintentional inequities. For example, a young person entering the job market who earned $4,000 would have paid $44 in state income taxes in 1973. A similar young person earning $8,000 in 1981, with the same or less buying power as the person in 1973 (since prices doubled), would have had a state tax liability of $291, a real increase of 225 percent. This is partly due to bracket creep, and partly due to frozen exemptions and deductions which have lost value in real terms because of inflation.

Utah's personal and dependent exemption amounts have not been altered since 1975, and the standard deduction has been frozen since 1973. Both the exemption amounts and the standard deduction attempt to provide a 'poverty floor' below which income should not be taxed. Since the current system has not been changed to reflect increases in the cost of living, taxpayers living in (federally defined) poverty are still paying state income taxes.

Utah's once progressive income tax structure has gradually become a modified 'flat' or proportional tax. Two main factors are responsible. The first is that 58 percent of the returns, which pay 95 percent of the tax, are already in the highest bracket. The second factor is the deductibility of federal income taxes from Utah net taxable income. An average taxpayer in both the top state (7.75% marginal rate) and the federal (50% marginal rate) tax brackets pays an effective marginal state tax rate of no more than 4.03 percent because the deduction of federal tax significantly reduces Utah net taxable income. But for lower and middle incomes, Utah taxes are quite high. In a recent Minnesota study the Utah income tax averaged tenth highest in the nation for single and married filers with incomes between $7,500 and $25,000. Parity with the national average was not achieved until single and married filers reported $50,000 of income. Two other methods ranked Utah's income tax burden twelfth in the nation (out of the 41 states which impose individual income taxes). One method compared income tax effort, while the other compared income tax receipts with total personal income.

Receipts from the individual income tax contributed 5.7 percent of all state revenue in 1950. By 1980 its share had increased to 19.7 percent of state revenue. Constitutionally, revenues from income taxes must be appropriated to support the public school system. In fiscal year 1983-84 revenues of approximately $390 million from this source accounted for almost 60 percent of all expenditures from the Uniform School Fund. Although the growth in income tax revenues has helped greatly to finance the expanding educational needs of the state, it is uncertain whether the current tax system can keep pace with educational needs in the future. Much of the revenue increase has been the result of more and more people reaching the highest bracket; once they are there, revenues increase more slowly. Both the declining progessivity of the system and the possibility of continuing pressure on state finances, particularly for education, may indicate a need to reevaluate the current Utah income tax structure.

Reform of the current system requires that revenues remain at current levels and possibly become more elastic with respect to income in order to fund real cost increases associated with a growing school population. In light of the heavier burden on lower to lower-middle incomes, some tax relief should be granted if the intent of the legislature in 1973 is to be discharged. Two possible alternative bracket structures were analyzed which would provide more equity and a higher tax elasticity with respect to income than the current structure. A third alternative examined the effect of a state flat rate tax.

The first alternative simply doubled the current bracket amounts and by so doing 'indexed' the tax back to 1973 levels. Since this procedure alone would reduce revenues by $158 million, higher rates were considered to offset most of that loss. The rates ranged from 3 to 10 percent instead of the current

2.75 to 7.75 percent. This alternative lowers income taxes for taxpayers earning $30,000 or less by between 8 and 30 percent. For taxpayers who earn more than $35,000 income taxes are raised. Problems resulting from this approach are 1) the top bracket of 10 percent may discourage investment and location decisions in Utah, 2) because it is closely patterned after the 1973 bracket system it would tend to become outdated more quickly during periods of inflation and 3) the revenue yield of $412.8 million is $12.7 million less than the current system forecast for fiscal year 1984-85.

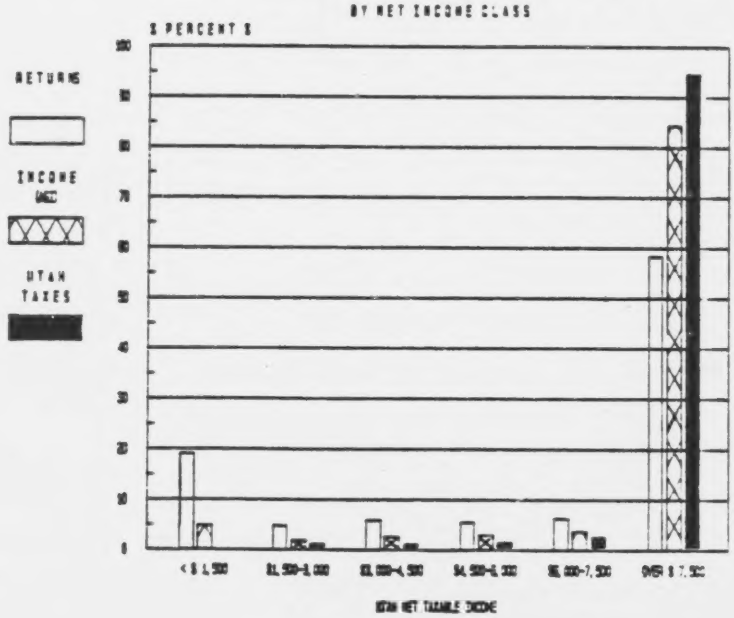
The second alternative distributed returns as evenly as possible into seven brackets up to $24,000 of net taxable income, with proposed marginal tax rates rates ranging from 3 to 9 percent. The revenue yield is $426.9 million, $1.4 million more than the current system. This approach provides tax relief to taxpayers under $20,000 and has little affect on married filers between $20,000 and $30,000. For taxpayers with incomes over $50,000 taxes are increased between 5 and 12 percent. This alternative's major strength is that it provides revenues which increase moderately faster than personal income over time.

The third alternative is a modified flat tax. Personal exemptions are increased to $3,200 for each spouse and $1,500 for each dependent. This would allow a family of four to deduct $9,400 from its income. The residual would be taxed at one rate - - 5 percent - - and no other deductions would be allowed (e.g., mortgage interest, federal taxes or charitable contributions). This alternative would raise $437.6 million, a $12.6 million increase over the current system forecast of $425.5 million. Because personal exemptions are increased, single taxpayers earning $25,000 or less would receive tax breaks of 6 to 11 percent, while married filers with incomes $20,000 and below would receive tax cuts ranging from 2 to 75 percent. A married filer earning $50,000 would pay 5 percent more in taxes. A married filer earning $140,000 would pay $6,530 in state income taxes, 32 percent higher than the $4,952 he pays under the current system. One feature of this alternative is that revenues would grow at the same rate as income, rather than faster, as the current system did in the past. As income grows, however, the progressivity which exists in this system at lower income levels (below about $25,000) will be reduced. The simplicity of tax preparation and administration is an advantage of this proposal.

More than half of Utah personal income tax returns are subject to the highest marginal tax bracket in the state, and these returns represent about 95 percent of personal income tax revenues. This crowding of Utah taxpayers into the highest bracket has made the personal income tax structure less progressive than it used to be. It may also result in slower future rates of revenue growth if bracket structures are not changed.

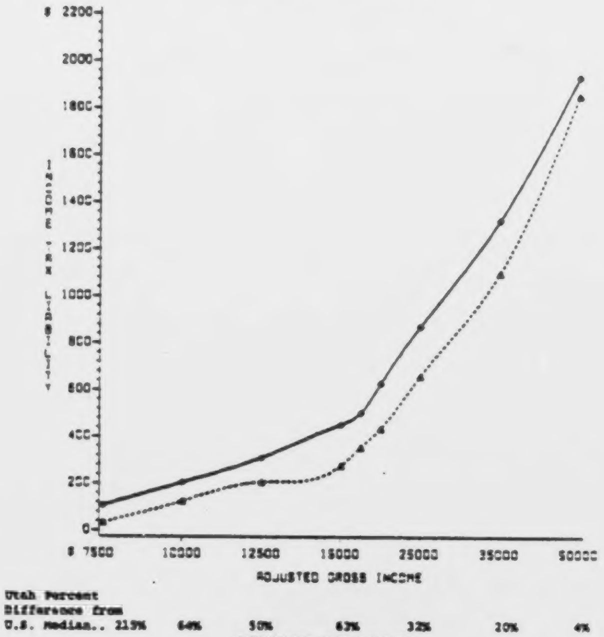
1981

PERCENT OF UTAH TAX, INCOME, # OF RETURNS



Utah personal income tax burdens on married filers are significantly above the U.S. median, particularly at lower income levels. At income of $10,000 Utah income taxes were 64 percent above the national median, but this differential declined to 4 percent above the median by income levels around $50,000. For higher income levels, Utah income taxes were below the U.S. median, according to a study by the Minnesota Department of Revenue.

UTAH INCOME TAX BURDEN VERSUS U.S. MEDIAN MARRIED RETURNS



GROSS INCOME

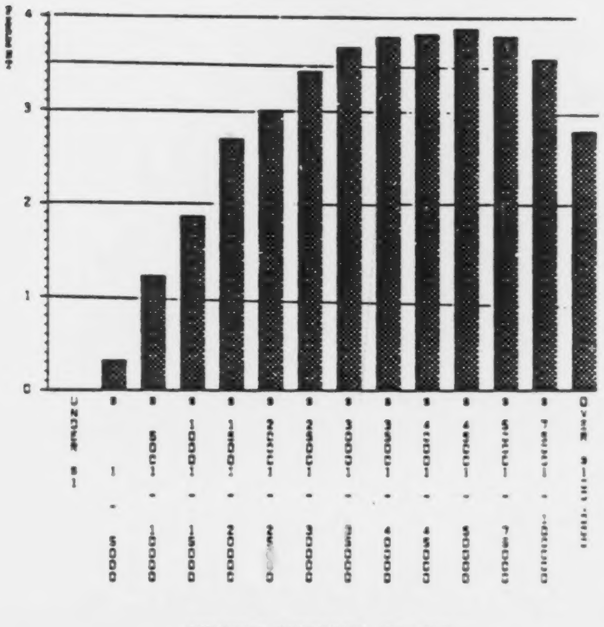
LEGEND SOLID LINE = UTAH INCOME TAX

DASH LINE = U.S. MEDIAN STATE INCOME TAX

Utah personal income taxes are regressive for incomes beyond $50,000, as shown by the declining effective tax rates at the upper end of the income scale. For incomes of married joint filers between $25,000 and $75,000 the tax structure was roughly proportional.

UTAH EFFECTIVE INCOME TAX RATES IN 1981

CLASSIFIED BY GROSS INCOME CLASS FOR MARRIED JOINT RETURNS



EFFECTIVE TAX = TAX LIABILITY DIVIDED BY ADJUSTED GROSS INCOME

The study presented three alternatives to the current Utah income tax bracket structure. Alternative 1 employs an updated version of the 1973 (current) income tax bracket structure. The bracket structure of Alternative 2 provides the most room for future revenue growth. The "flat tax" presented as Alternative 3 would result in the largest tax increase to higher income filers, largely due to limitations on deductions.

CHANGE IN TAX LIABILITIES UNDER THREE ALTERNATIVES

GROSS INCOME	CURRENT TAX	ALTERNATIVE #1 "INDEX TO 1973"	ALTERNATIVE #2 "SEVEN BRACKETS"	ALTERNATIVE #3 "5 % FLAT"
SINGLE TAXPAYER:				
$ 5,000	$ 81	$ 74 (-9%)*	$ 59 (-27%)*	$ 90 (11%)*
$10,000	380	325 (-15 %)	399 (5 %)	340 (-11 %)
$15,000	652	600 (-8 %)	683 (5 %)	590 (-10%)
$25,000	1,164	1,322 (14 %)	1,265 (9 %)	1,090 (-6 %)
$82,000	3,009	3,704 (23 %)	3,408 (13 %)	3,940 (31 %)
MARRIED TAXPAYER:				
$10,000	$ 120	$ 84 (-30 %)	$ 93 (-23 %)	$ 30 (-75 %)
$20,000	541	383 (-29 %)	546 (1 %)	530 (-2 %)
$30,000	1,031	919 (-11 %)	1,035 (0 %)	1,030 (0 %)
$50,000	1,929	2,080 (8 %)	2,022 (5 %)	2,030 (5 %)
$140,000	4,952	5,980 (21 %)	5,532 (12 %)	6,530 (32 %)

* percent difference from current tax

INITIAL TAX BURDENS ON BUSINESS AND HOUSEHOLDS IN TEN WESTERN STATES, 1982-83

This study examines the burden of major state taxes on businesses and households for fiscal year 1982-83 in ten western states: Arizona, California, Colorado, Idaho, Montana, New Mexico, Oregon, Utah, Washington and Wyoming. Most of the study deals with the impact of income, property, general sales, severance and unemployment insurance taxes. The impact of some smaller taxes such as gasoline and cigarette taxes, is given brief attention. Local taxes except for local property taxes, are omitted, and federal taxes are also not included.

The study addresses primarily the initial burden of taxes. Issues of tax shifting, as when businesses pass taxes on to consumers and stockholders through higher prices or lower dividends, are sometimes quite important in the western states. Mining states probably export a large portion of their relatively heavy property and severance taxes to consumers in other states. States with high tax rates may also shift some of their tax burdens to the federal revenue system. Since most state taxes are deductible from federal income tax, residents who pay high state taxes may have lower federal tax liabilities. Questions of tax shifting are clearly significant; however, efforts to unambiguously determine the final resting place of taxes confront both empirical and theoretical problems. This study raises but does not resolve issues of tax shifting.

The western states were compared according to which taxes they relied on most heavily and on how tax impact was distributed between businesses and households. A similar study made two years ago by the Economic and Statistical Unit of the Utah State Tax Commission found that Utah placed a lower portion of the burden of major taxes on business than any other western state. In the current study, Utah continued to place a low percentage of major taxes on business (39.2 percent), but the business share of major taxes fell below Utah in Idaho (34.8 percent) and California (37.4 percent). When selective sales taxes were also considered, the percentage of taxes falling initially on business was 37.8 percent in Idaho, 38.1 percent in California and 39.2 percent in Utah. The share of taxes falling on business was also quite moderate in Colorado (40.7 percent), Oregon (41.9 percent) and Arizona

(44.9 percent). Washington placed 55.6 percent of the tax burden on business, while the mining states of Montana, New Mexico and Wyoming taxed business considerably more heavily (63.6, 66.8 and 82.4 percent of all taxes falling on business, respectively).

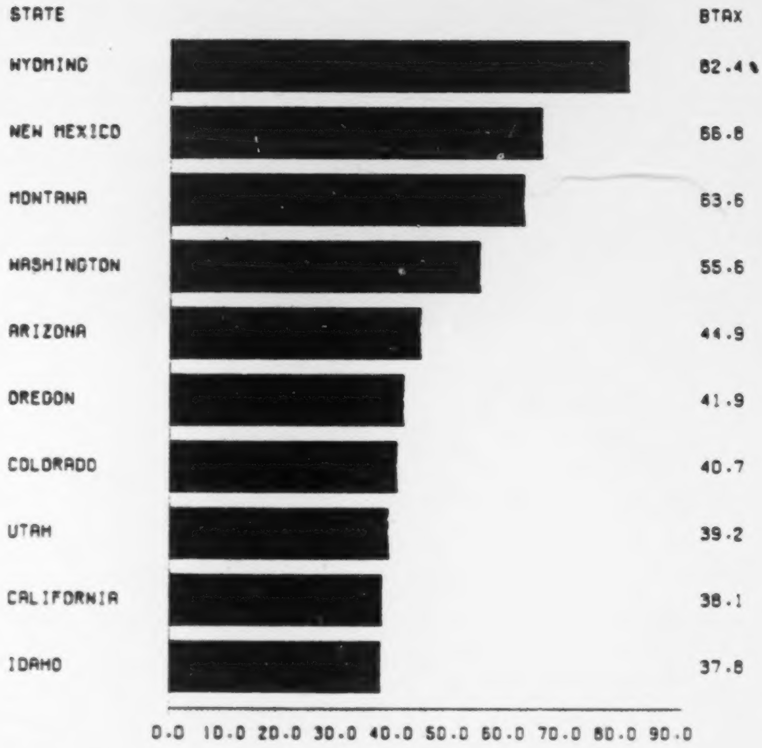
Property taxes represented the largest component of business taxes in every state except Washington and New Mexico. In Oregon, which has no general sales tax, property taxes accounted for 60 percent of all business taxes. Among the four states that placed the majority of the total tax burden on business, most relied heavily on property and/or severance taxes on business. In these four states, the corporate income tax was a major component of business taxes only in Washington, where a flat rate gross income tax is imposed on business. The corporate income tax was also relatively important in California, but its significance was relatively low in all other western states. In Idaho, Utah, Colorado, Oregon, Montana and Wyoming unemployment insurance taxes were larger than corporate income taxes during 1982-83. The general sales tax was the largest tax on business in Washington; sales taxes were quite important in all western states except Oregon and Montana, which do not have general sales taxes, and Wyoming, where it was overshadowed by property and severance taxes. The severance tax was the largest single tax on business in New Mexico.

States with lower business taxes tend to place heavier taxes on households. In dollar amounts of major taxes per household, California ($1,962), Utah ($1,851), Oregon ($1,811) and Idaho ($1,620) placed above average tax burdens on households, while Colorado was at the average for tax burdens on households in the ten western states studied. These are the states where the portion of tax paid by business was lowest. The study also considered the relationship between household taxes and household personal income. The percentage of household taxes to income was the highest in Oregon (6.6 percent) and Utah (6.6 percent), followed by Idaho (6.3 percent) and California (5.8 percent). In Arizona household taxes as a percent of income at 5.2 percent was slightly above average for the ten states, followed by Colorado, Montana, Washington, New Mexico and Wyoming. When household size was considered, the burden of taxes on household resources in Utah appeared even heavier. Utah household size was 3.2 persons per household, compared to New Mexico's second-high figure of 2.9 and an average of 2.78 persons per household in the western states.

There was a tendency for states that tax households more heavily to rely more on personal income tax revenues, while states that tax households less relied more on sales tax revenues. Income taxes were the largest taxes on households in California, Utah, Oregon, Idaho, Colorado and Montana, while sales taxes were the largest taxes on households in Arizona, Washington, Wyoming and New Mexico (Montana has no general sales tax). The reliance on income taxes in heavy tax states may make the burden of high household taxes more bearable by drawing more revenue from those with a greater ability to pay. This depends, however, on the structure and base of the state income tax. Although the tax to income burden was very high in Oregon, the progressive tax income structure of this state probably lessened the tax burden on the households least able to pay. At adjusted gross income levels below $10,000 for married joint filers, Oregon's income tax was about the same as Utah's, even though Oregon has no general sales tax. The structure of Oregon's income tax was also much more progressive throughout the full range of income levels than was Utah's income tax. At the highest income levels Utah's personal income tax became regressive, taxing higher incomes at lower rates than those affecting middle range incomes. California and Idaho also had more progressive income tax structures than Utah, and taxes at low income levels were considerably lower in California and Idaho than in Utah. Utah appeared to place heavy taxes on households with much less tax relief at low income levels than in other western states with high taxes on households.

BUSINESS SHARE OF ALL STATE TAXES IN TEN WESTERN STATES, 1982-83

39.2 percent of 1982-83 taxes in Utah fell initially on business. Utah ranked eighth of ten western states in the business share of the state tax burden. 60.8 percent of taxes in the state were paid by households.



The income tax represented 24 percent of taxes in Utah for fiscal year 1982-83. Property taxes were the largest Utah tax, at 34 percent, followed by the general sales tax. The severance tax was only 1 percent of state taxes in Utah for 1982-83.

DISTRIBUTION OF STATE REVENUES BY MAJOR TAX*

	Income Tax	Property Tax	General Sales Tax	Severance Tax
ARIZONA	22%	33%	28%	--[a]
CALIFORNIA	33	26	24	--[b]
COLORADO	23	44	18	1%
IDAHO	27	30	18	--[b]
MONTANA	18	48	0[c]	13
NEW MEXICO	5	15	37	23
OREGON	39	60	0[c]	2
UTAH	24	34	25	1
WASHINGTON	11	28	36	1
WYOMING	0	43	17	31
10-State Average	20.2%	34.1%	20.3%	
8-State Average	23.9[d]		25.4[e]	

* Figures are percent of total state revenues contributed by each tax. Rows do not total 100 percent due to omission of unemployment insurance taxes and "additional taxes." See Tables I and A-1.

[a] Included in sales tax--see Table I, FN c.

[b] Less than 1%.

[c] No general sales tax.

[d] Washington, Wyoming omitted.

[e] Montana, Oregon omitted.

Source: Compiled by the Economic and Statistical Unit, Utah State Tax Commission.

INDEX OF TAX BURDENS ON HOUSEHOLDS (1982-83)
AVERAGE = 100
(all averages unweighted)

	Tax per Household[a] (average=$1535)	Income per Household[b] (average=$29,883)	Tax/Income[c] (average=5.14%)	Persons per Household (1980)
ARIZONA	99	98	101	2.79
CALIFORNIA	133	118	113	2.68
COLORADO	100	111	90	2.65
IDAHO	108	89	121	2.85
MONTANA	79	88	89	2.70
NEW MEXICO	67	92	73	2.90
OREGON	122	95	129	2.60
UTAH	123 ($1,886)	96 ($28,585)	128 (6.6%)	3.20
WASHINGTON	91	105	86	2.61
WYOMING	78	109	72	2.78 = avg.

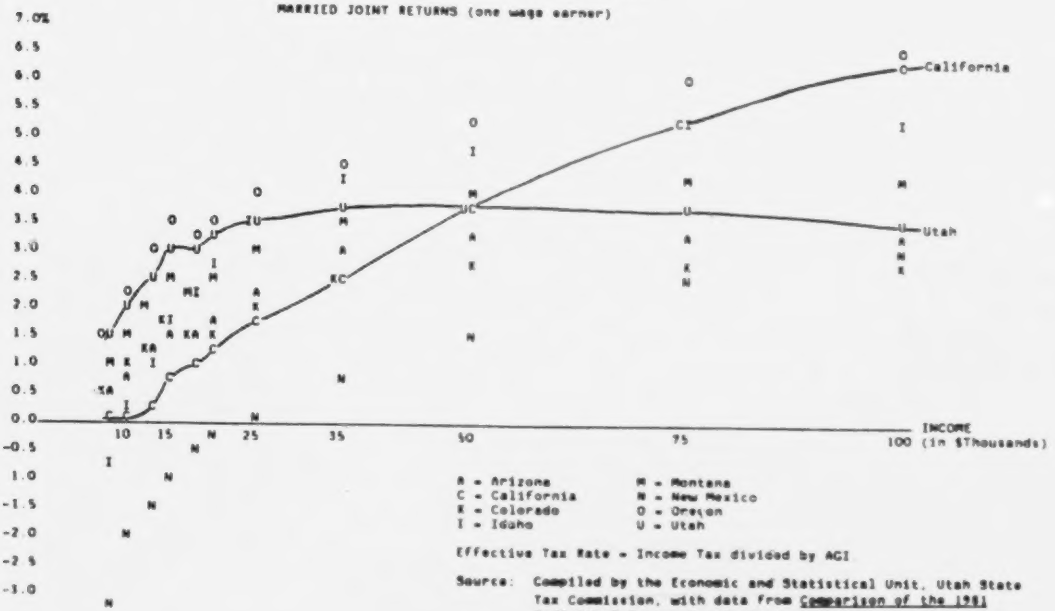
[a] Tax derived as total tax on households by state, corrected to include tax on rental housing as tax on households, divided by the number of households in each state. Total tax on households includes income, property, general and selective sales, motor vehicle license, and estate taxes. See Table A-1 for selective sales, motor vehicle and estate tax figures.

[b] Income derived as total personal income for second quarter 1983 by state, divided by the number of households in each state.

[c] Percentage ratio of index of tax per household to index of income per household.

Source: Compiled by the Economic and Statistical Unit, Utah State Tax Commission.

Utah was second only to Oregon in the share of household income going to state taxes in the western states for 1982-83. 6.6 percent of household income in Utah went to state taxes—28 percent higher than the western states average of 5.14 percent of household personal income going to state taxes. Household income in Utah also had to support more persons per household than in any other state studied.


1981 WESTERN STATES' EFFECTIVE INCOME TAX RATES

MARRIED JOINT RETURNS (one wage earner)

Effective Tax Rate = Income Tax divided by AGI

Source: Compiled by the Economic and Statistical Unit, Utah State Tax Commission, with data from Comparison of the 1981 Individual Income Tax Burdens by State. Research Report No. 130, Minnesota Department of Revenue, 1983.

Like many other western states, Utah relies heavily on tax revenues from the personal income tax. However, data from a Minnesota study indicate that Utah's income tax is regressive at higher income levels and falls much more heavily on low income persons than the state income taxes in most other western states.

TAX BY TAX DESCRIPTION

FORM TC-71 7/83

12 02 72

MAIL TO:
STATE TAX COMMISSION
OF UTAH
HEBER M. WELLS BUILDING
160 EAST 300 SOUTH
SALT LAKE CITY, UTAH 84134

STATE OF UTAH
SALES AND USE TAX RETURN
FOR STATE AND LOCAL SALES AND USE TAXES
SINGLE PLACE OF BUSINESS ONLY

TAX PERIOD

DUE ON OR BEFORE

ACCOUNT NUMBER

USE THIS NUMBER FOR ALL REFERENCES

NAME AND ADDRESS (CORRECT ANY ERRORS)

STATE SALES AND USE TAXES

FOR AUDITOR'S USE
COMPUTATIONS CHECKED ____
E.O. ________ NO. ______

IF BUSINESS WAS DISCONTINUED, A NEW BUSINESS STARTED, OWNERSHIP OR BUSINESS LOCATION CHANGED, ATTACH STATEMENT OF EXPLANATION.

READ INSTRUCTIONS ON BACK OF DUPLICATE	I. SALES TAX GOODS DELIVERED AND SERVICES PERFORMED FROM PLACE OF BUSINESS IN UTAH		II. USE TAX GOODS DELIVERED DIRECT FROM OUTSIDE UTAH			
1. TOTAL SALES (Including Power and Fuel Sales)	$					
2. DEDUCT EXEMPT SALES (See Instructions for Line 2)	$					
3. TAXABLE SALES (Line 1 Less Line 2)	$					
4. ADD: Goods Purchased Tax-Free and Used By You	$		$			
5. TOTAL TAXABLE AMOUNTS	$		$			
6. ADJUSTMENTS (Attach Schedule of Explanation)	$		$			
7. NET TAXABLE AMOUNTS	$		$			
8. TOTAL TAX RATE APPLICABLE TO LINE 7					III. TOTAL	
9. TOTAL STATE AND LOCAL TAXES (Line 7 Multiplied By Rate on Line 8)	$		$		$	
10. TAX CREDIT ON POWER, GAS AND FUELS SOLD FOR RESIDENTIAL USE (See Instructions for Line 10) SALES AMOUNT $ ____________ AT 3%					$	
11. NET TAX DUE (Line 9 Less Line 10)					$	

PENALTY AND APPLICABLE INTEREST AS PROVIDED BY LAW WILL BE COMPUTED AND BILLED BY THE TAX COMMISSION ON ALL LATE FILINGS AND UNDERPAYMENT OF TAX DUE. EFFECTIVE MAY 10, 1983 CRIMINAL PENALTIES AND/OR FINES MAY BE IMPOSED UPON ANY PERSON WHO, WITH INTENT TO EVADE, FAILS TO TIMELY REMIT THE FULL AMOUNT OF TAX DUE.

THIS RETURN MUST BE FILED EVEN THOUGH NO TAX IS DUE

I CERTIFY THAT THIS RETURN, INCLUDING ANY ACCOMPANYING SCHEDULES, HAS BEEN EXAMINED BY ME AND TO THE BEST OF MY KNOWLEDGE IS A TRUE, CORRECT AND COMPLETE RETURN.

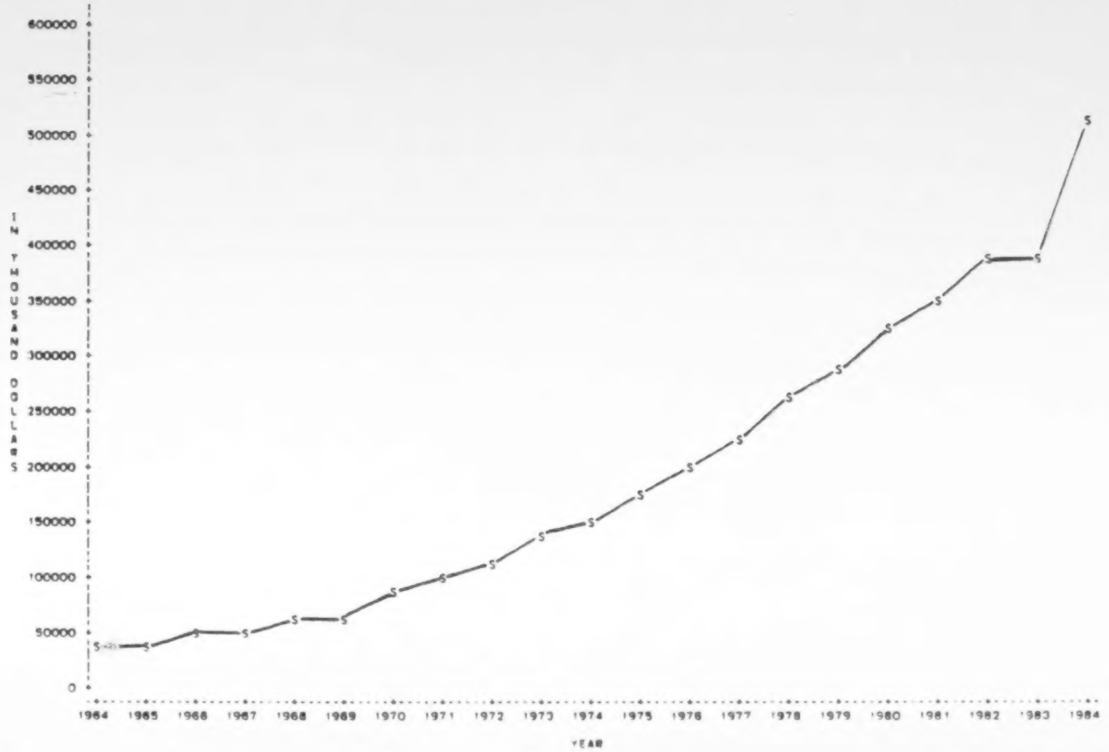
SIGNED ____________________ TITLE __________ DATE __________

PHONE NO. ____________________

MAKE CHECK OR MONEY ORDER PAYABLE TO:
STATE TAX COMMISSION OF UTAH

RETURN ORIGINAL, KEEP DUPLICATE

STATE SALES AND USE TAX



Fiscal Year	Collections	Fiscal Year	Collections
1965	$ 42,838,481	1975	$ 173,736,847
1966	53,929,200	1976	194,799,068
1967	55,797,573	1977	225,793,595
1968	58,111,403	1978	257,988,280
1969	65,180,220	1979	288,602,629
1970	90,870,265	1980	320,453,903
1971	101,236,304	1981	347,382,326
1972	117,686,126	1982	385,260,241
1973	135,864,153	1983	388,770,883
1974	149,442,237	1984	526,223,307*

Rate of Tax:
(Sales)

4% (effective April 1, 1969), 4 1/8% (July 1, 1983 through September 30, 1983), 4 5/8% (October 1, 1983 through June 30, 1987), and 4 1/2% thereafter of retail sales and rentals of tangible personal property.

The same rates apply to retail sales of meals, admissions to places of amusement, intrastate communication and passenger service, electric, gas, and heat utility service, hotel and motel accommodations, and certain other services; extensive exemption provisions; retailer license issued without fee.

* Includes $481,026,331 in unrestricted sales and use taxes taxed at the 4 percent rate, $33,482,154 in sales taxes at 1/2 of 1 percent and $11,714,822 in restricted sales taxes at a rate of 1/8 of 1 percent. Included within the amounts above is $55,297,856 in unrestricted and $1,536,052 in restricted (1/8 of 1 %) windfall revenues due to the change in collection period for April and May sales taxes.

Charges for residential use of electricity and fuel are taxed at a rate 3% less than above.

Applicable to: Retailers liable for collection of tax; purchaser liable for tax on vehicles bought from other than a licensed dealer at the time of vehicle registration.

Rate of Tax: (Use) 4% (effective April 1, 1969) 4 1/8% (July 1, 1983 through September 30, 1983), 4 5/8% (October 1, 1983 through June 30, 1987), and 4 1/2% thereafter of tangible personal property purchased for use, consumption or storage in Utah; includes rentals in lieu of purchase, and services of repair, renovation and certain installations of tangible personal property.

Applicable to: Licensed vendors liable for collection of tax; purchasers liable if not taxed by vendor.

Disposition of Revenue: General Fund

Legal Citations: Sections 59-15-1 through 59-15-22, UCA, 1953.

As amended by Chapter 140, laws of Utah 1969; Chapter 14, First Special Session, Laws of Utah 1969, Chapter 153, Laws of Utah 1971, 1975, 1976, Chapter 220, Laws of Utah 1977.

Rate of Tax Changes and Effective Dates:

May 1, 1933 - Utah Code Ann. §59-15-4(a) through (d) (1953) Increased rates from 3/4 to 2% and malt 5% to 10%.

July 1, 1961 - Raised the tax to 2 1/2% for subsections (a) through (g).*

July 1, 1965 - Raised the tax to 3% for subsections (a) through (g).

April 1, 1969 - Substituted 4% for 3% (a) through (g).

July 1, 1977 - Reduced the tax from 4% to 1% on all amounts paid for residential or domestic utilities.

July 1, 1983 - Increased to 4 1/8% from 4% until 6/30/87 then back to 4%.

October 1, 1983 - Temporarily increased to 4 5/8% from 4 1/8% until 9/30/84, then scheduled to revert back to 4 1/8%.

October 1, 1984 - "Temporary" 1/2% increase made "permanant."

Tax Base Changes and Effective Dates:

1937 - Amendment added sale of newspapers in (a); inserted "club" in (c).

March 18, 1943 - Exempted sales of fuel in (a).

*All other citations refer to Utah Code Ann. §59-15-4.

July 1, 1959 - Added subsection (e) including taxes on service repairs of tangible personal property.

May 14, 1963 - Exchanges of property redefined.

July 1, 1965 - Redefined again.

July 1, 1965 - Deleted (b) (2) which exempted electrical power plants owned by non-profit corporations from paying sales tax.

April 1, 1969 - Inserted "cleaning or washing" in subsection (e); added sub (h) which taxes leases or rentals of tangible personal property.

May 8, 1973 - Exempted tangible property or services used in the construction or incorporated in pollution control facilities.

May 13, 1975 - Allowed a sales tax credit for taxpayers who prepay sales tax under the Resource Development Act to finance state-related public improvements.

May 13, 1975 - Deleted exemption for coin-operated laundry and dry cleaning services from subsection (e).

April, 1976 - exempted sales of "medicine" i.e., prescription drugs. Reexempted sales from coin operated laundry or dry cleaning services.

July 1, 1979 - phased in exemption of sale of tangible personal property used or consumed primarily and directly in farming operations, specifically denying exemption to equipment, etc. used incidentally on farms. The exemption from sales tax was phased in as follows:

1) One percent on July 1, 1979;
2) Two percent on July 1, 1980;
3) Three percent on July 1, 1981; and
4) Total exemption on July 1, 1982.

July 1, 1980 - Extended sales and use tax exemption for air and water pollution control facilities to January 31, 1985.

May 10, 1981 - Provided for an exemption from sales and use tax on the sale of oxygen and stoma supplies used in medical treatment.

May 10, 1981 - Defined "motion picture exhibitor" and provided for exemption of sales of "commercials, motion picture films and video tapes by a producer, distributor or studio to a motion picture exhibitor, distributor or commercial television broadcaster."

April 1, 1983 - Provided an exemption from tax for certain items (food, beverages, candy, etc.) sold and dispersed from vending machines when proceeds do not exceed one dollar if the vendor or operator of the vending machine reports an amount equal to 120% of the cost of such items as "goods consumed" on their sales tax return.

May 10, 1983 - Section 59-15-4 of the Sales Tax Act was amended to exempt from Utah sales (and use) tax, the sale of "currency and coin- age constituting legal tender of the United States or of a foreign nation, all sales of gold, silver, or platinum ingots, bars, medal- lions, or decorative coins, not constituting legal tender of any nation, with a gold, silver or platinum content of not less than 80%."

The exemption was effected by defining these items as not being tangible personal property. In this way, consumers cannot use a tax-free purchase of these items as a later trade for some taxable purchase.

May 10, 1983 - Section 59-15-6 of the Sales Tax Act was amended to provide for an exemption for the sale of "pre-recorded audio program tapes or records" by a producer, distributor or studio when sold to "commercial radio broadcasters." This bill corrects an apparent oversight of the exemption afforded television stations during the 1981 Legislative session. Blank (virgin) tapes or records purchased by radio broadcasters for in-house use would not be exempt from tax.

May 10, 1983 - Section 59-15-6 provided an exemption for "sales of food, beverages, dairy products, similar confections and related services to commercial airline carriers for in-flight consumption."

May 10, 1983 - Section 59-16-4 of the use tax law was amended to qualify and limit the exemption from use tax on items brought into Utah for use by non-residents. The use tax exemption will not apply to property purchased for use in Utah by a non-resident living and working in Utah.

This change was made primarily to prevent non-resident military and construction workers from going out of state (while living and working in Utah) to buy cars and then registering and using them in Utah without paying use tax.

July 1, 1984 - Sections 59-15-6 and 59-16-4 were amended to allow a sales and use tax exemption for five years beginning on July 1, 1984 on purchases of materials, equipment, and services used for new construction, expansion, or modernization of any mine, mill reduction works, smelter, refinery (excluding oil and gas), synthetic fuel processing and upgrading plant, rolling mill, coal washing plant or melting facility. This exemption applies only to amounts purchased during the year in excess of the first $500,000.00 of taxable material and services subject to sales or use tax.

July 1, 1984 - Sections 59-15-6 and 59-16-4 were amended to provide a sales and use tax exemption for all sales of parts and equipment installed in aircraft used primarily in scheduled interstate or foreign commerce. The exemption does not extend to service or labor charges for repair, cleaning or installation.

Collection Period Changes and Effective Dates:

April 1, 1984 - Sections 59-15-5 and 59-16-7 were amended to provide that the sales and use tax liability accrued during April and May must be paid on or before June 15th of each year. This requirement pertains to persons whose tax liability was: (a) $96,000 for the previous 12 month period; (b) $24,000 for the previous quarter; or (c) whose estimated tax liability is $8,000 or more per month. A specific 10% penalty is imposed on underpayment of the required prepayment or to late prepayments.

Contact: Auditing Division, 530-6290

Table IV

GROSS TAXABLE RETAIL SALES & (USE TAX) PURCHASES IN UTAH
FISCAL YEARS 1981-82 THROUGH 1983-84

OBS	MAJOR INDUSTRY	GROSS RETAIL SALES&PURCHASES FY 1982	GROSS RETAIL SALES&PURCHASES FY 1983	GROSS RETAIL SALES&PURCHASES FY 1984	% OF CHANGE 1982 TO 1983	% OF CHANGE 1983 TO 1984
1	AGRICULTURE FORESTRY FISHING	$9,118,828	$7,726,865	$8,489,689	-15.3	10.0
2	MINING	$274,033,576	$214,484,831	$200,835,295	-21.7	-6.4
3	CONSTRUCTION	$204,512,473	$208,846,022	$270,352,936	2.1	29.5
4	MANUFACTURING	$831,155,259	$788,654,104	$868,109,479	-5.1	10.1
5	TRANSPORTION	$74,839,704	$48,267,886	$57,203,900	-35.5	18.5
6	COMMUNICATIONS	$265,079,630	$301,449,551	$293,258,241	13.7	-2.7
7	ELECTRIC GAS & SANITATION	$594,380,809	$608,199,112	$687,289,418	2.3	13.0
8	WHOLESALE TRADE	$1,524,798,035	$1,274,851,867	$1,379,249,980	-16.4	8.2
9	RETAIL-BUILDING & GARDEN	$401,505,735	$380,428,441	$471,466,899	-5.3	23.9
10	RETAIL-GENERAL MERCHANDISE	$744,697,374	$808,707,155	$852,070,550	8.6	5.4
11	RETAIL-FOOD STORES	$1,244,256,778	$1,373,499,025	$1,443,342,387	10.4	5.1
12	RETAIL-MOTOR VEHICLE DEALERS ETC	$875,309,727	$929,554,417	$1,175,412,783	6.2	26.4
13	RETAIL-APPAREL & ACCESSORIES	$248,323,983	$247,452,172	$270,584,723	-0.4	9.3
14	RETAIL-FURNITURE & HOME FURNISHINGS	$314,181,087	$316,775,416	$380,435,938	0.8	20.1
15	RETAIL-EATING & DRINKING PLACES	$469,704,741	$493,380,628	$545,225,074	5.0	10.5
16	RETAIL-MISCELLANEOUS	$658,771,437	$682,643,186	$700,444,709	3.6	2.6
17	FINANCE INSURANCE & REAL ESTATE	$45,567,876	$41,424,904	$47,991,225	-9.1	15.9
18	SERVICES	$913,789,170	$1,041,358,707	$1,135,594,957	14.0	9.0
19	PUBLIC ADMINISTRATION	$42,677,843	$54,258,416	$76,490,105	27.1	41.0
20	PRIVATE MOTOR VEHICLE SALES	$183,928,723	$176,417,227	$204,301,163	-4.1	15.8
21	REFUNDED AMOUNTS WITH NO SIC	$-7,904,827	.	.	.	.
22	OCCASIONAL RETAIL SALES	$20,783,769	$30,323,922	$36,235,197	45.9	19.5
23	NONDISCLOSABLE OR SIC UNCODED	$19,141,222	$24,132,560	$36,989,496	26.1	53.3
		==============	===============	===============	=====	=====
		$9,952,652,952	$10,052,832,414	$11,141,382,104	1.0	10.8

TABLE V

GROSS TAXABLE RETAIL SALES & (USE TAX) PURCHASES IN UTAH
FISCAL YEARS 1981-82 THROUGH 1983-84
CLASSIFIED BY DETAILED INDUSTRY

OBS	DETAILED INDUSTRY	GROSS RETAIL SALES&PURCHASES FY 1982	GROSS RETAIL SALES&PURCHASES FY 1983	GROSS RETAIL SALES&PURCHASES FY 1984	% CHANGE 1982-83	% CHANGE 1983-84
1	AGRICULTURAL PRODUCTION CROPS	$1,387,170	$645,174	$431,701	-53.5	-33.1
2	AG PRODUCTION LIVESTOCK	$3,130,125	$2,680,485	$2,747,324	-14.4	2.5
3	AG SERVICES	$4,507,157	$4,348,420	$5,211,500	-3.5	19.8
4	FORESTRY	$27,630	$21,720	$49,337	-21.4	127.2
5	FISHING HUNTING AND TRAPPING	$66,746	$31,066	$59,807	-53.5	92.5
6	METAL MINING	$71,754,317	$62,023,948	$50,260,955	-13.6	-19.0
7	BITUMINOUS COAL AND LIGNITE MINING	$56,433,941	$37,363,931	$14,042,591	-33.8	-62.4
8	OIL AND GAS EXTRACTION	$128,976,148	$98,512,777	$108,321,285	-23.6	10.0
9	NONMETALLIC MINERALS EXCEPT FUELS	$16,869,170	$16,584,175	$28,210,464	-1.7	70.1
10	GENERAL BUILDING CONTRACTORS	$23,823,293	$39,865,733	$71,482,684	67.3	79.3
11	HEAVY CONSTRUCTION CONTRACTORS	$40,042,604	$36,985,044	$44,317,396	-7.6	19.8
12	SPECIAL TRADE CONTRACTORS	$140,646,576	$131,995,245	$154,552,856	-6.2	17.1
13	FOOD AND KINDRED PRODUCTS	$44,148,794	$45,936,786	$42,585,469	4.0	-7.3
14	TEXTILE PRODUCTS	$2,707,094	$1,492,492	$3,298,403	-44.9	121.0
15	APPAREL AND OTHER TEXTILE PRODUCTS	$15,470,218	$16,273,819	$17,074,449	5.2	4.9
16	LUMBER & WOOD PRODUCTS	$52,109,883	$45,366,228	$64,191,311	-12.9	41.5
17	FURNITURE AND FIXTURES	$6,730,980	$6,079,357	$7,485,641	-9.7	23.1
18	PAPER AND ALLIED PRODUCTS	$5,942,008	$3,725,130	$4,129,196	-37.3	10.8
19	PRINTING AND PUBLISHING	$61,606,684	$68,651,516	$69,999,386	11.4	2.0
20	CHEMICALS AND ALLIED PRODUCTS	$45,681,126	$33,175,316	$31,147,301	-27.4	-6.1
21	PETROLEUM AND COAL PRODUCTS	$98,812,048	$81,375,167	$65,631,968	-17.6	-19.3
22	RUBBER AND MISC PLASTICS PRODUCTS	$4,258,541	$3,592,978	$3,867,982	-15.6	7.7
23	LEATHER AND LEATHER PRODUCTS	$472,150	$654,680	$642,674	38.7	-1.8
24	STONE CLAY AND GLASS PRODUCTS	$124,329,651	$108,379,625	$140,583,279	-12.8	29.7
25	PRIMARY METAL INDUSTRIES	$59,485,960	$26,334,130	$46,906,583	-55.7	78.1
26	FABRICATED METAL PRODUCTS	$94,995,024	$82,430,307	$111,444,649	-13.2	35.2
27	MACHINERY EXCEPT ELECTRICAL	$70,496,575	$95,255,589	$97,543,561	35.1	2.4
28	ELECTRIC AND ELECTRONIC EQUIPMENT	$48,259,778	$69,896,913	$48,400,243	44.8	-30.8
29	TRANSPORTATION EQUIPMENT	$62,277,050	$66,058,390	$79,076,433	6.1	19.7
30	INSTRUMENTS AND RELATED PRODUCTS	$3,868,637	$4,863,083	$4,947,558	25.7	1.7
31	MISCELLANEOUS MANUFACTURING INDUSTRIES	$29,503,078	$29,112,598	$29,153,393	-1.3	0.1
32	RAILROAD TRANSPORTATION	$43,995,382	$22,153,383	$20,970,880	-49.6	-5.3
33	LOCAL INTERURBAN PASSENGER TRANSIT	$2,028,025	$1,869,813	$1,533,000	-7.8	-18.0
34	TRUCKING AND WAREHOUSING	$9,280,238	$9,460,449	$15,647,131	1.9	65.4
35	WATER TRANSPORTION	$4,247,219	$4,956,806	$5,852,484	16.7	18.1
36	AIR TRANSPORTATION	$9,570,197	$6,910,868	$11,460,337	-27.8	65.8
37	PIPELINES EXCEPT NATURAL GAS	$205,688	$205,383	$272,955	-0.1	32.9
38	TRANSPORTATION SERVICES	$5,512,975	$2,711,184	$1,467,113	-50.8	-45.9
39	COMMUNICATION	$265,079,630	$301,449,551	$293,256,241	13.7	-2.7
40	ELECTRIC GAS & SANITARY SERVICES	$594,380,809	$608,199,112	$687,289,418	2.3	13.0
41	WHOLESALE-MOTOR VEHICLE EQUPMENT	$116,344,408	$92,461,964	$109,086,228	-20.5	18.0
42	WHOLESALE-FURNITURE & HOME FURN.	$17,283,753	$18,571,478	$21,077,671	7.5	13.5
43	WHOLESALE-LUMBER & CONST. MATERIAL	$91,490,313	$77,155,575	$80,817,213	-15.7	4.7
44	WHOLESALE-SPORTING GOODS, TOYS & HOBBY	$6,901,120	$5,080,129	$5,607,434	-26.4	10.4
45	WHOLESALE-METALS& MINERALS	$38,128,669	$29,269,172	$33,300,220	-23.2	13.8
46	WHOLESALE-ELECTRICAL GOODS	$242,021,293	$179,602,201	$217,569,346	-25.8	21.1
47	WHOLESALE-HARDWARE, PLUMBING&HEATING	$89,675,437	$78,604,429	$97,950,164	-12.3	24.6
48	WHOLESALE-MACHINERY EQUIPMENT	$691,355,073	$582,041,364	$603,489,547	-15.8	3.7
49	WHOLESALE-MISC. DURABLE GOODS	$21,210,971	$16,544,708	$19,088,289	-22.0	15.4

GROSS TAXABLE RETAIL SALES & (USE TAX) PURCHASES IN UTAH
FISCAL YEARS 1981-82 THROUGH 1983-84
CLASSIFIED BY DETAILED INDUSTRY

OBS	DETAILED INDUSTRY	GROSS RETAIL SALES&PURCHASES FY 1982	GROSS RETAIL SALES&PURCHASES FY 1983	GROSS RETAIL SALES&PURCHASES FY 1984	% CHANGE 1982-83	% CHANGE 1983-84
50	WHOLESALE-PAPER & PAPER PRODUCTS	$22,425,561	$24,700,109	$27,645,616	10.1	11.9
51	WHOLESALE-DRUGS & PROPRIETARIES	$9,371,834	$8,539,352	$6,581,155	-8.9	-22.9
52	WHOLESALE-APPAREL,PIECE GOODS,NOTIONS	$4,485,717	$5,155,188	$5,669,011	14.9	10.0
53	WHOLESALE-GROCERIES & RELATED PRODUCTS	$19,799,986	$17,879,385	$19,950,325	-9.7	11.6
54	WHOLESALE-FARM PRODUCTS	$1,441,822	$1,324,059	$879,666	-8.2	-33.6
55	WHOLESALE-CHEMICAL & ALLIED PRODUCTS	$36,249,113	$36,890,063	$32,820,085	1.8	-11.0
56	WHOLESALE-PETROLEUM ETC.	$72,862,309	$61,757,480	$59,515,860	-15.2	-3.6
57	WHOLESALE-BEER,WINE&DISTILLED BEV.	$624,692	$675,692	$656,873	8.2	-2.8
58	MISC. NONDURABLE	$43,125,964	$38,599,519	$37,545,277	-10.5	-2.7
59	LUMBER&OTHER BUILDING MATERIALS	$236,141,021	$218,289,792	$291,151,506	-7.6	33.4
60	PAINT GLASS&WALLPAPER	$44,230,433	$45,339,254	$51,318,825	2.5	13.2
61	HARDWARE STORES	$83,254,548	$80,816,079	$92,925,449	-2.9	15.0
62	RETAIL NURSERIES & GARDEN	$17,111,558	$17,539,163	$15,865,833	2.5	-9.5
63	MOBILE HOME DEALERS	$20,768,175	$18,432,153	$20,205,287	-11.2	9.6
64	DEPARTMENT STORES	$555,771,694	$604,986,400	$631,749,882	8.9	4.4
65	VARIETY STORES	$138,513,295	$152,164,417	$170,400,271	9.9	12.0
66	MISC GEN MERCHANDISE	$50,412,385	$51,556,338	$49,920,397	2.3	-3.2
67	GROCERYSTORES	$1,185,838,366	$1,314,403,923	$1,385,489,478	10.8	5.4
68	OTHER FOOD STORES	$58,418,412	$59,095,102	$57,852,909	1.2	-2.1
69	NEW & USED CAR DEALERS	$576,297,929	$617,041,992	$821,413,872	7.1	33.1
70	USED CAR DEALERS	$34,136,332	$39,453,547	$50,019,437	15.6	26.8
71	AUTO & HOME SUPPLY	$106,591,840	$108,926,307	$123,[illegible],081	2.2	13.0
72	GAS SERVICE STATIONS	$97,357,186	$101,283,892	$104,375,449	4.0	3.1
73	BOAT DEALERS	$8,462,981	$10,468,360	$11,853,649	23.7	13.2
74	REC & UTIL TRAILER DEALERS	$20,592,136	$21,262,088	$27,157,446	3.3	27.7
75	MOTORCYCLE DEALERS	$25,967,597	$25,789,928	$31,111,658	-0.7	20.6
76	OTHER AUTOMOTIVE DEALERS	$5,903,726	$5,328,303	$6,346,171	-9.7	19.1
77	MENS & BOYS CLOTHING	$26,544,701	$26,556,054	$23,644,186	0.0	-11.0
78	WOMENS CLOTHING & FURS	$95,754,376	$107,342,324	$114,138,902	12.1	6.3
79	CHILDREN & INFANT WEAR	$9,642,090	$10,506,327	$10,285,485	9.0	-2.1
80	FAMILY CLOTHING	$43,667,954	$41,849,596	$53,623,093	-4.2	28.1
81	SHOE STORES	$60,750,700	$48,489,647	$51,672,362	-20.2	6.6
82	MISC APPAREL & ACCESSORIES	$11,964,162	$12,708,224	$17,220,695	6.2	35.5
83	FURNITURE & HOME FURNISHINGS	$200,915,866	$194,279,968	$222,008,014	-3.3	14.3
84	HOUSEHOLD APPLIANCES	$59,397,017	$62,794,225	$71,311,309	5.7	13.6
85	RADIO TV AND MUSIC STORES	$53,868,204	$59,701,223	$87,116,615	10.8	45.9
86	EATING PLACES	$436,509,497	$459,109,616	$504,379,384	5.2	9.9
87	DRINKING PLACES	$33,195,244	$34,271,012	$40,845,690	3.2	19.2
88	DRUG & PROPRIETARY	$202,253,452	$184,511,101	$162,434,212	-8.8	-12.0
89	LIQUOR STORES	$65,098,980	$66,472,269	$67,212,532	2.1	1.1
90	USED MERCHANDISE	$13,239,697	$12,590,955	$13,927,649	-4.9	10.6
91	MISC SHOPPING GOODS STORES	$264,092,483	$277,167,455	$307,589,954	5.0	11.0
92	NONSTORE RETAILERS	$33,448,436	$41,868,557	$49,453,699	25.2	18.1
93	FUEL & ICE DEALERS	$12,808,086	$26,538,539	$17,207,306	107.2	-35.2
94	FLORISTS CIGAR & MISC	$67,830,303	$73,494,310	$82,619,357	8.4	12.4
95	BANKING	$10,051,304	$6,926,693	$11,649,264	-31.1	68.2
96	CREDIT AGENCIES	$22,375,262	$16,593,390	$15,715,348	-25.8	-5.3
97	SECURITY COMMODITY BROKERS	$375,697	$575,236	$699,978	53.1	21.7
98	INSURANCE CARRIERS	$674,271	$666,285	$1,040,442	-1.2	56.2

GROSS TAXABLE RETAIL SALES & (USE TAX) PURCHASES IN UTAH
FISCAL YEARS 1981-82 THROUGH 1983-84
CLASSIFIED BY DETAILED INDUSTRY

OBS	DETAILED INDUSTRY	GROSS RETAIL SALES&PURCHASES FY 1982	GROSS RETAIL SALES&PURCHASES FY 1983	GROSS RETAIL SALES&PURCHASES FY 1984	% CHANGE 1982-83	% CHANGE 1983-84
99	INSURANCE AGENTS BROKERS & SERVICES	$264,995	$171,394	$219,964	-35.3	28.3
100	REAL ESTATE	$9,385,136	$14,115,560	$16,061,150	50.4	13.8
101	COMBINED REAL ESTATE & INSURANCE	.		$2,242		
102	HOLDING & OTHER INVESTMENT OFFICES	$2,423,375	$2,378,348	$2,602,837	-1.9	9.5
103	NONDISCLOSABLE OR SIC UNCODED	$17,836				
104	HOTELS & OTHER LODGING	$172,771,872	$184,386,975	$187,309,012	6.7	1.6
105	LAUNDRY CLEANING & GARMENT	$30,976,011	$32,024,904	$31,735,187	3.4	-0.9
106	PHOTOGRAPHY	$9,026,705	$11,225,919	$12,091,878	24.4	7.7
107	BEAUTY SHOPS	$2,486,665	$3,090,812	$3,135,180	24.3	1.4
108	BARBER SHOPS	$456,107	$323,759	$431,425	-29.0	33.3
109	SHOE REPAIR	$2,711,425	$2,687,710	$3,132,322	-0.9	16.5
110	FUNERAL SERVICES & CREMATORIES	$8,745,533	$8,696,160	$9,934,607	-0.6	14.2
111	MISC PERSONAL SERVICES	$4,230,613	$4,821,170	$4,749,390	14.0	-1.5
112	ADVERTISING	$2,217,693	$2,669,941	$3,139,255	20.4	17.6
113	CREDIT REPORTING	.	.	$6,834		.
114	MAILING REPRODUCTION STENOGRAPHIC	$13,160,078	$15,868,157	$22,858,912	20.6	44.1
115	SERVICE TO BUILDINGS	$2,835,697	$4,093,772	$3,273,144	44.4	-20.0
116	NEWS SYNDICATES	$85,652	$67,459	$97,404	-21.2	44.4
117	PERSONNEL SUPPLY	$525,773	$515,177	$259,323	-2.0	-49.7
118	COMPUTER & DATA PROCESSING	$24,425,229	$28,256,455	$51,777,475	15.7	83.2
119	MISC BUSINESS SERVICES	$181,639,775	$207,091,769	$231,383,081	14.0	11.7
120	AUTOMOTIVE RENTAL	$76,981,045	$86,397,654	$86,912,011	12.2	0.6
121	AUTOMOTIVE PARKING	$98,863	$93,508	$104,707	-5.4	12.0
122	AUTOMOTIVE REPAIR SHOPS	$131,828,772	$143,336,248	$168,057,843	8.7	17.2
123	AUTOMOTIVE SERVICE EXCEPT REPAIR	$5,528,461	$6,476,880	$7,062,301	17.2	9.0
124	ELECTRICAL REPAIR	$52,296,283	$70,338,745	$59,251,003	34.5	-15.8
125	WATCH CLOCK JEWELRY REPAIR	$1,540,359	$1,620,140	$1,577,711	5.2	-2.6
126	REUPHOLSTERY & FURNITURE REPAIR	$6,206,548	$6,384,056	$6,927,392	2.9	8.5
127	MISC REPAIR SHOPS	$39,781,822	$34,454,736	$39,604,919	-13.4	14.9
128	MOTION PICTURES	$36,246,617	$39,770,315	$35,721,199	9.7	-10.2
129	AMUSEMENT & RECREATION	$48,056,876	$69,646,246	$81,535,087	44.9	17.1
130	HEALTH SERVICES	$18,523,721	$21,793,705	$27,188,861	17.7	24.8
131	LEGAL SERVICES	$220,660	$186,499	$544,440	-15.5	191.9
132	EDUCATIONAL SERVICES	$21,466,616	$30,985,590	$33,360,370	44.3	7.7
133	SOCIAL SERVICES	$488,152	$553,875	$1,779,275	13.5	221.2
134	MUSEUMS BOTANICAL ZOOLOGICAL GARDENS	$617,127	$709,358	$711,872	14.9	0.4
135	MEMBERSHIP ORGANIZATIONS	$10,729,644	$10,949,834	$11,318,330	2.1	3.4
136	PRIVATE HOUSEHOLDS	$101,855	$42,611	$25,848	-58.2	-39.3
137	ENGINEERS ACCOUNTANTS ETAL	$5,988,072	$11,798,568	$8,617,379	97.0	-27.0
138	NONDISCLOSABLE OR SIC UNCODED	$792,847	.	.	.	.
139	EXECUTIVE LEGISTATURE&GENERAL	$39,387,670	$51,173,873	$60,584,660	29.9	18.4
140	JUSTICE PUBLICORDER&SAFETY	$93,828	$150,715	$-171,935	60.6	-214
141	FINANCE TAXATION MONETARYPOLICY	$4,804	$9,307	.	93.7	.
142	ADMIN HUMAN RESOURCES	$3,512	$1,922	$3,681	-45.3	91.5
143	ENVIRONMENTAL QUALITY & HOUSING	$3,132,496	$2,803,849	$15,832,736	-10.5	464.7
144	ADMIN OF ECONOMIC PROGRAMS	$54,501	$116,950	$240,963	114.6	106.0
145	NONDISCLOSABLE OR SIC UNCODED	$1,032	.	.	.	.
146	PRIVATE VEHICLE SALES-OWED &PAID	.	$83,074,963	$203,387,272	.	144.8
147	PRIVATE VEHICLE SALES - NET DIFFERENCE	$183,928,723	$93,342,264	$913,891	-49.3	-99.0

GROSS TAXABLE RETAIL SALES & (USE TAX) PURCHASES IN UTAH
FISCAL YEARS 1981-82 THROUGH 1983-84
CLASSIFIED BY DETAILED INDUSTRY

OBS	DETAILED INDUSTRY	GROSS RETAIL SALES&PURCHASES FY 1982	GROSS RETAIL SALES&PURCHASES FY 1983	GROSS RETAIL SALES&PURCHASES FY 1984	% CHANGE 1982-83	% CHANGE 1983-84
148	REFUNDED AMOUNTS WITH NO SIC	$-7,904,827				
149	OCCASIONAL RETAIL SALES	$20,783,769	$30,323,922	$38,235,197	45.9	19.5
150	NONDISCLOSABLE OR SIC UNCODED	$19,141,222	$24,132,560	$36,989,496	26.1	53.3
		==============	==============	==============		
		$9,952,652,952	$10,052,832,414	$11,141,382,104		

TABLE VI

7

QUARTERLY GROSS TAXABLE RETAIL SALES & (USE TAX) PURCHASES IN UTAH

FISCAL YEAR 1984, BY MAJOR INDUSTRY

OBS	MAJOR INDUSTRY	GROSS SALES 1983.2	GROSS SALES 1983.3	GROSS SALES 1983.4	GROSS SALES 1984.1	FY1984
1	AGRICULTURE FORESTRY FISHING	$2,904,519	$2,037,956	$1,965,274	$1,591,920	$8,499,669
2	MINING	$55,476,130	$39,925,644	$57,889,761	$47,543,760	$200,835,295
3	CONSTRUCTION	$60,472,517	$52,460,264	$71,262,542	$86,157,613	$270,352,936
4	MANUFACTURING	$218,336,194	$203,237,671	$237,828,408	$208,707,206	$868,109,479
5	TRANSPORTION	$15,171,492	$14,970,186	$13,581,443	$13,480,779	$57,203,900
6	COMMUNICATIONS	$74,466,912	$74,209,586	$73,182,781	$71,396,962	$293,256,241
7	ELECTRIC GAS & SANITATION	$159,232,595	$82,848,146	$173,846,555	$271,362,122	$687,289,418
8	WHOLESALE TRADE	$313,797,374	$331,770,872	$380,435,038	$353,246,696	$1,379,249,980
9	RETAIL-BUILDING & GARDEN	$120,652,661	$125,628,207	$130,792,778	$94,393,253	$471,466,899
10	RETAIL-GENERAL MERCHANDISE	$197,552,571	$200,151,768	$296,529,289	$157,836,922	$852,070,550
11	RETAIL-FOOD STORES	$356,105,677	$374,529,258	$364,304,805	$348,402,647	$1,443,342,387
12	RETAIL-MOTOR VEHICLE DEALERS ETC	$306,534,987	$302,417,035	$265,560,762	$300,899,979	$1,175,412,763
13	RETAIL-APPAREL & ACCESSORIES	$54,108,607	$64,346,994	$94,650,186	$57,478,936	$270,584,723
14	RETAIL-FURNITURE & HOME FURNISHINGS	$82,224,940	$87,715,198	$122,773,933	$87,721,867	$380,435,938
15	RETAIL-EATING & DRINKING PLACES	$141,383,362	$139,959,383	$123,852,675	$140,029,654	$545,225,074
16	RETAIL-MISCELLANEOUS	$134,393,276	$154,662,002	$228,872,636	$182,516,795	$700,444,709
17	FINANCE INSURANCE & REAL ESTATE	$9,126,384	$13,417,492	$10,071,789	$15,375,560	$47,991,225
18	SERVICES	$272,182,493	$265,047,754	$283,583,223	$314,781,487	$1,135,594,957
19	PUBLIC ADMINISTRATION	$14,056,049	$17,413,865	$22,287,959	$22,732,232	$76,490,105
20	PRIVATE MOTOR VEHICLE SALES	$26,301,560	$81,997,519	$38,548,955	$57,453,129	$204,301,163
21	REFUNDED AMOUNTS WITH NO SIC	.	.	.	.	.
22	OCCASIONAL RETAIL SALES	$6,044,495	$9,567,474	$4,833,605	$15,789,623	$36,235,197
23	NONDISCLOSABLE OR SIC UNCODED	$5,648,501	$14,783,159	$7,416,195	$9,141,641	$36,989,496
		==============	==============	==============	==============	==============
		$2,628,173,298	$2,653,097,433	$3,004,070,592	$2,858,040,783	$11,141,382,104

1896

[redacted]

UTAH RESIDENT LONG FORM INDIVIDUAL INCOME TAX RETURN

For the year ending December 31, 1983 or other taxable year beginning________19___, ending__________19____

UTAH 1983 FORM TC-40

INDIVIDUAL INCOME TAX

Use label, otherwise type or print in black or blue ink

Name (if joint ... number

Present home address (Number and street including apartment number, or rural route) ... city number

City, town or post office | County | State and ZIP Code | Occupation: Yours / Spouse's

Read instructions on page 3 to see if you can use the short form (TC-40S). If you do not qualify to use the short form, you must use this form.

▼ ATTACH CHECK HERE ▼

●1. FILING STATUS — Check only one

A. ☐ Single, except head of household
B. ☐ Head of Household - Enter name of qualifying child/dependent
C. ☐ Married filing joint return
D. ☐ Married filing separately. Give spouse's social security number in heading above and enter spouse's full name here

●2. EXEMPTIONS

	Regular	65 or over	Blind	Enter number of boxes checked
Yourself	☐	☐	☐	
Spouse	☐	☐	☐	2A.______

Number of dependent children who lived with you .... 2B.______
Number of other dependents .... 2C.______
TOTAL EXEMPTIONS CLAIMED .... ●2D.______

●3. ELECTION CAMPAIGN FUND — Check box indicating (1) party to which you wish to make a $1.00 contribution or, (2) no contribution. Checking box will not increase tax or reduce refund.

	Yourself	Spouse
Democrat	☐	☐
Libertarian	☐	☐
Republican	☐	☐
No Contribution	☐	☐

4. **Federal Return:** (Check type of return filed. Attach complete copy with all schedules) ☐ Form 1040 ☐ Form 1040A ☐ 1040 EZ

▼ ATTACH STATE COPY OF FORM W-2 HERE ▲

5. **Adjusted Gross Income** (from Federal return - see instructions for line 5) ● 5
6. **Deductions: Check type of deduction being used on state return - check only one**
● ☐ (A). **Itemized Deductions** (amount shown on line 26 of Federal Schedule A), OR,
☐ (B). **Standard Deduction** (for single, married filing jointly and head of household: $1,300.00 minimum or 15% of line 5 with a $2,000.00 maximum. For married filing separately: $650.00 minimum or 15% of line 5, with a $1,000.00 maximum. Please read instructions for exceptions) ● 6
7. **Exemptions** (total exemptions claimed on line 2D times $750.00) ● 7
8. **Federal Income Tax Determined for the Same Period** (see instructions for line 8) ● 8
9. **Interest from U.S. Government Obligations** (included in Federal adjusted gross income) ● 9
10. **Retirement Income** (complete Schedule B on back of form) ● 10
11. **State Tax Refund** (if included as income on Federal return) ● 11
12. **Adoption Expenses and Other Deductions** (see instructions; attach explanation) ● 12
13. **Total Exemptions and Deductions** (add lines 6 through 12) 13
14. **Total Income Less Exemptions and Deductions** (line 5 less line 13) 14
15. **Add State Income Tax** (claimed as an itemized deduction on Federal Schedule A) ● 15
16. **Equitable, Lump Sum and Other Adjustments** (see instructions: attach explanation) ● 16
17. **Total Additions** (add lines 15 and 16) 17
18. **Total Utah Taxable Income** (add lines 14 and 17) ● 18

L

COMPUTE THE TAX ON AMOUNT ON LINE 18 PER TAX RATE SCHEDULE ON REVERSE OF FORM

19. **Utah Income Tax** (from Tax Rate Schedules on back of form) ● 19
20. **Credit for Utah Income Tax Withheld** (attach withholding forms) ● 20
21. **Credit for Income Taxes Paid to Another State** (complete Schedule A on back of form) ● 21
22. **Credit for Utah Income Tax Prepaid** ● 22
23. **Other Credits** (complete Schedule C on back of form) ● 23
24. **Total Credits** (add lines 20 through 23) 24
25. **Additional Tax Due - If line 19 is larger than 24, subtract line 24 from line 19 and enter balance - PAY THIS AMOUNT** ☹ ● 25
26. **Refund - If line 24 is larger than line 19, subtract line 19 from line 24 and enter balance** 26
27. **Utah Nongame Wildlife Fund. I wish to contribute** ☐ $1 ☐ $5 ☐ $10 or $_________ (enter amount), or ☐ I do not wish to contribute. **Enter contribution amount on line 27 at right** ● 27
28. **Net Refund - subtract line 27 from line 26. This amount will be refunded to you. Please allow 90 days for processing** ☺ ● 28

Send return and payment to:
UTAH STATE TAX COMMISSION
HEBER M. WELLS OFFICE BUILDING
SALT LAKE CITY, UTAH 84134

OFFICIAL USE ONLY | ICR | UFA | P/A | APP

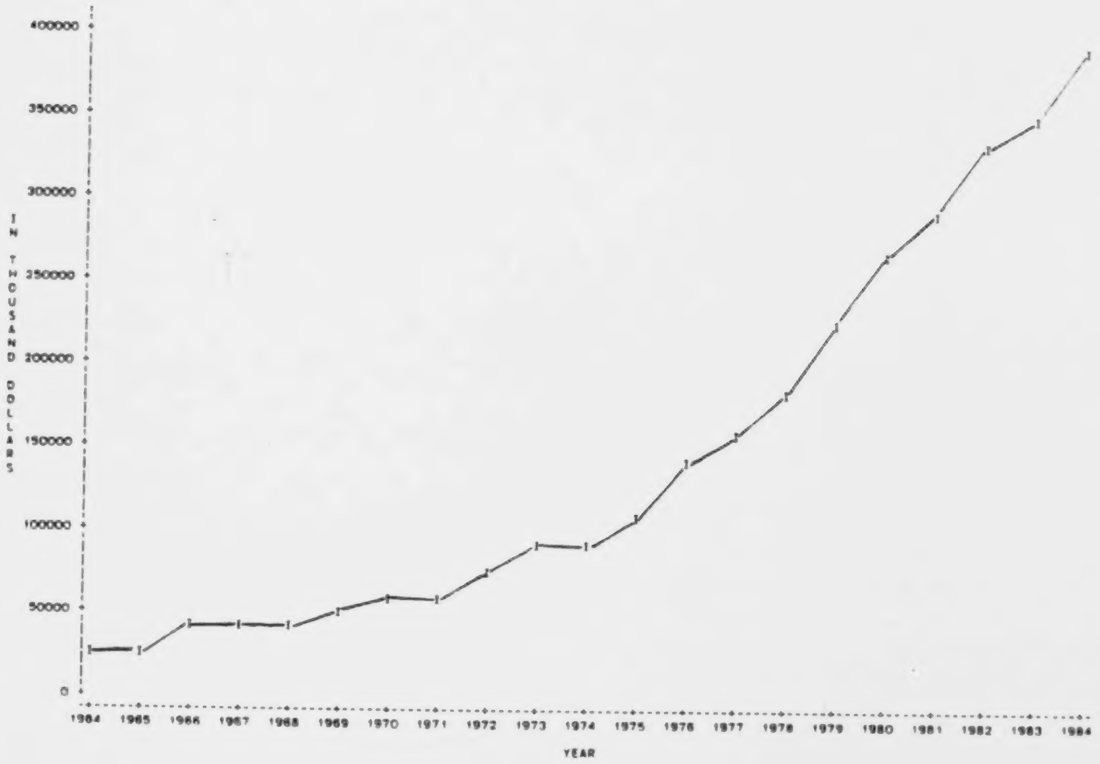
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which he has any knowledge.

SIGN HERE

▶ Your signature _______ Date _______ ▶ Preparer's signature (other than taxpayer) _______ Date _______

▶ Spouse's signature (if filing jointly BOTH must sign even if only one had income) _______ ▶ Address (and ZIP code) _______ Preparer's Emp. Ident. or Soc. Sec. No. _______

INDIVIDUAL INCOME TAX



Fiscal Year	Collections	Fiscal Year	Collections
1965	$ 24,900,374	1975	$ 104,919,366
1966	40,587,491	1976	140,561,916
1967	39,947,742	1977	158,268,002
1968	43,316,845	1978	183,893,615
1969	50,887,135	1979	225,955,596
1970	61,334,600	1980	265,327,485
1971	61,883,516	1981	294,947,280
1972	74,096,483	1982	331,139,396
1973	88,546,711	1983	347,976,960
1974	90,032,358	1984	394,054,989*

Rate of Tax: Effective for taxable years beginning on or after January 1, 1981, the rates are:

* Includes $5,762,984 from mineral production withholding tax.

(a) FOR SINGLE TAXPAYER (exempt head of household) and
FOR MARRIED FILING SEPARATE RETURNS:

If state taxable income is	The tax is
Not over $750	2 3/4% of state taxable income
Over $750 to $1,500	$21, plus 3 3/4% of amount over $750
Over $1,500 to $2,250	$49, plus 4 3/4% of amount over $1,500
Over $2,250 to $3,000	$84, plus 5 3/4% of amount over $2,250
Over $3,000 to $3,750	$128, plus 6 3/4% of amount over $3,000
Over $3,750	$178, plus 7 3/4% of amount over $3,750

(b) FOR MARRIED FILING JOINT RETURN
AND HEAD OF HOUSEHOLD

If state taxable income is	The tax is
Not over $1,500	2 3/4% of state taxable income
Over $1,500 to $3,000	$41, plus 3 3/4% of amount over $1,500
Over $3,000 to $4,500	$98, plus 4 3/4% of amount over $3,000
Over $4,500 to $6,000	$169, plus 5 3/4% of amount over $4,500
Over $6,000 to $7,500	$255, plus 6 3/4% of amount over $6,000
Over $7,500	$356, plus 7 3/4% of amount over $7,500

Exemptions and standard deductions are the same as allowed by Federal law as of December 31, 1974 ($750 for each exemption); for single, married filing jointly and head of household a standard deduction of $1,300 minimum or 15% of adjusted gross income with a $2,000 maximum; for married filing separately, $650 minimum or 15% of adjusted gross income with a $1,000 maximum.

Applicable to: All resident individuals and fiduciaries who are required to file returns under federal rules and any nonresidents or part year residents having income from Utah sources. Employers are liable for withholding at a percentage (fixed by Tax Commission) of federal withholding or from Tax Commission optional tables. Quarterly returns are required plus monthly prepayments of withholding averages over $500 per month. The percentage of Utah tax to be withheld as of February 1, 1979 to July 1, 1982 is 26% of the Federal withholding, 28% from July 1, 1982 to June 30, 1983 and 31% from July 1, 1983.

Rate or Fee Changes and Effective Dates:

TAX RATES

1935 - 1965

Taxable Income	Prior to 1935	1935	1965
$0 - 1000	1.00%	1.0 %	2.0 %
$1001 - 2000	1.25	2.0	3.0
$2001 - 3000	1.50	2.0	4.0
$3001 - 4000	1.75	4.0	5.0
$4001 - 5000	2.00	5.0	6.0
Greater than $5000	----	5.0	6.5
$5001 - 6000	2.50		
$6001 - 7000	3.00		
$7001 - 8000	3.50		
Greater than $8001	4.00		

See following table for rate changes in taxable years 1973, 1974, 1976 and 1981.

Tax Base Changes and Effective Dates:

May 14, 1935 - (For taxable year beginning January 1, 1935) - Gross income composed of all gains and profits from salaries, wages, property both real and personal, interest, rent, dividends, and securities. Life insurance payments, gift inheritances, interest from state or U.S. obligations, workmen's compensation and health insurance payments were not included in gross income. Allowable deductions were: business expenses, interest paid, taxes paid, losses, bad debts, depreciation, depletion and contributions. Credits against net income were: $600 for a personal exemption, $1200 for a married couple exemption, and $300 exemption for each dependent.

February 20, 1947 - Special credits against net income for individuals in the military for taxable years 1946-49; $2700 personal exemption and $3300 married couple exemption.

May 10, 1955 - (Applicable to taxable years from January 1, 1955) - Standard deductions in lieu of itemizing were instituted granting that the taxpayer may elect to deduct from gross income: the federal income tax, 10% of remaining gross income, and the additional deductions allowable in 1935 cited above.

1955 - The 1955 amendment also allowed additional deductions to gross income: interest on indebtedness; all taxes except social security payments, railroad retirement payments, estate, inheritance, legacy succession and gift taxes and federal income taxes. It also increased the dependent exemption from $300 to $600.

May 12, 1959 - (Applicable to taxable years beginning January 1, 1959) - Excluded from gross income payments received under federal old age and survivor's insurance program and annuities for services as a federal civil service employee. Also provided that motor fuel taxes may be deducted from gross income of the consumer even though imposed on the refiner.

FIGURE C

SUMMARY OF 1982 INDIVIDUAL INCOME TAX RETURNS
WITH UTAH ADDRESSES FILING WITH I.R.S.
CLASSIFIED BY >> COUNTY << AND BY ADJUSTED GROSS INCOME

STATE OF UTAH

ADJUSTED GROSS INCOME CLASS	NO. OF RETURNS	ADJUSTED GROSS INCOME#	FEDERAL# TAX PAID	EFFECTIVE FED. TAX RATE	NO. OF NET## EXEMPTIONS
UNDER $1	5901	$-151,753,222	$1,320,714	-0.87	19175
$ 1 - 5000	105811	$269,992,820	$3,238,023	1.20	143980
$ 5001 - 10000	87837	$653,443,584	$32,629,961	4.99	168558
$ 10001 - 15000	74264	$923,141,197	$69,817,920	7.56	175754
$ 15001 - 20000	62791	$1,096,182,849	$98,861,412	9.02	181336
$ 20001 - 25000	57419	$1,289,891,309	$128,272,139	9.94	196830
$ 25001 - 30000	49689	$1,361,859,198	$148,488,909	10.90	187622
$ 30001 - 35000	36616	$1,185,158,329	$141,813,781	11.97	143144
$ 35001 - 40000	25060	$935,651,544	$123,581,189	13.21	96997
$ 40001 - 45000	15882	$671,628,464	$97,377,907	14.50	60949
$ 45001 - 50000	9664	$456,964,257	$71,244,894	15.59	36957
$ 50001 - 75000	14239	$831,792,551	$147,157,038	17.69	53887
$ 75001 - 100000	2811	$239,303,646	$50,834,569	21.24	11305
OVER $100,000	2743	$516,485,752	$161,116,257	31.19	10333
TOTAL STATE OF U	550727	$10,279,742,279	$1,275,754,712	12.41	1486827

B. PERCENTAGE DISTRIBUTION

ADJUSTED GROSS INCOME CLASS	NO. OF RETURNS	ADJUSTED GROSS INCOME#	FEDERAL# TAX PAID	EFFECTIVE FED. TAX RATE	NO. OF NET## EXEMPTIONS
UNDER $1	1.1	-1.5	0.1		1.3
$ 1 - 5000	19.2	2.6	0.3		9.7
$ 5001 - 10000	15.9	6.4	2.6		11.3
$ 10001 - 15000	13.5	9.0	5.5		11.8
$ 15001 - 20000	11.4	10.7	7.7		12.2
$ 20001 - 25000	10.4	12.5	10.1		13.2
$ 25001 - 30000	9.0	13.2	11.6		12.6
$ 30001 - 35000	6.6	11.5	11.1		9.6
$ 35001 - 40000	4.6	9.1	9.7		6.5
$ 40001 - 45000	2.9	6.5	7.6		4.1
$ 45001 - 50000	1.8	4.4	5.6		2.5
$ 50001 - 75000	2.6	8.1	11.5		3.6
$ 75001 - 100000	0.5	2.3	4.0		0.8
OVER $100,000	0.5	5.0	12.6		0.7
TOTAL	100.0	100.0	100.0		100.0

C. AVERAGE PER RETURN

ADJUSTED GROSS INCOME CLASS	NO. OF RETURNS	ADJUSTED GROSS INCOME#	FEDERAL# TAX PAID	EFFECTIVE FED. TAX RATE	NO. OF NET## EXEMPTIONS
UNDER $1		$-25,717	$224		3.25
$ 1 - 5000		$2,552	$31		1.36
$ 5001 - 10000		$7,439	$371		1.92
$ 10001 - 15000		$12,431	$940		2.37
$ 15001 - 20000		$17,458	$1,574		2.89
$ 20001 - 25000		$22,465	$2,234		3.43
$ 25001 - 30000		$27,408	$2,988		3.78
$ 30001 - 35000		$32,367	$3,873		3.91
$ 35001 - 40000		$37,336	$4,931		3.87
$ 40001 - 45000		$42,289	$6,131		3.84
$ 45001 - 50000		$47,285	$7,372		3.82
$ 50001 - 75000		$58,417	$10,335		3.78
$ 75001 - 100000		$85,131	$18,084		4.02
OVER $100,000		$188,292	$58,737		3.77
TOTAL		$18,666	$2,316		2.70

# DOLLAR AMOUNTS MAY NOT SUM EXACTLY DUE TO ROUNDING OF CENTS
EXCLUDES OLD AGE AND BLIND EXEMPTIONS, PROXY FOR POPULATION

February 20, 1963 - Included in business expenses to be deducted from gross income contributions made by an employer to a trust or annuity for the benefit of some or all employees not excluding self-employed individuals.

May 9, 1967 - Inserted 59-14-4(6) - Asserting that the aggregate of amounts paid by employers for annuity contracts for the benefit of employees is excluded from gross income unless it exceeds the exclusion allowance as set out in the Internal Revenue Code.

January 1, 1973 - Reconstituted taxable income according to federal taxable income definitions. Thus, state taxable income equals federal taxable income less retirement income, interest from U.S. government obligations and other adjustments.

January 1, 1977 - Changed applicability of Internal Revenue Code date which allowed increased low income and standard deductions.

Contact: Frank Marshall, Managing Auditor, Income Tax, 530-6375

1973, 1975[b], AND 1976[c] INCOME TAX RATES

	Individual			Husband & Wife Joint			Husband & Wife Separate		
	1973	1975	1976[d]	1973	1975	1976	1973	1975	1976[d]
Not greater than $750	2.0%	2.5%	2.25%				2.5%	3.0%	2.75%
751 - 1500	$ 15+3.0%[a]	$ 19+3.5%	$ 17+3.25%				$ 19+3.5%	$ 23+4.0%	$ 21+3.75%
1501 - 2250	38+4.0%	45+4.5%	41+4.25%				45+4.5%	53+5.0%	49+4.75%
2251 - 3000	68+5.0%	79+5.5%	73+5.25%				79+5.5%	90+6.0%	84+5.75%
3001 - 3750	105+6.0%	120+6.5%	113+6.25%				120+6.5%	135+7.0%	128+6.75%
Greater than $3750	150+7.25%						169+7.25%	188+8.0%	178+7.75%
3751 - 4500		169+7.5%	159+7.25%						
Greater than $4500		225+8.0%	214+7.75%						
Not greater than $1500				2.5%	3.0%	2.75%			
1501 - 3000				$ 38+3.5%[a]	$ 45+4.0%[a]	$ 41+3.75%[a]			
3001 - 4500				90+4.5%	105+5.0%	98+4.75%			
4501 - 6000				157+5.5%	180+6.0%	169+5.75%			
6001 - 7500				240+6.5%	270+7.0%	255+6.75%			
Greater than $7500				338+7.25%	375+8.0%	356+7.75%			

[a] Means $15 plus 3.0% of the excess over $750.

[b] Effective January 1, 1975 for calendar year taxpayers.

[c] Effective January 1, 1976 for calendar year taxpayers.

[d] Effective January 1, 1981 individual tax schedule set equal to married separate schedule.

FIGURE D

TABLE 12
COMPARATIVE COUNTY PROFILE ON NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND NET EXEMPTIONS, 1981 and 1982

	Household Proxy				Adjusted Gross Income				Population Proxy			
	No. of Returns		Percent Change		(In millions of $'s)		Percent Change		Net Exemptions		Percent Change	
County	1981	1982	80-81	81-82	1981	1982	80-81	81-82	1981	1982	80-81	81-82
BEAR RIVER	32,049	32,341	0.9%	0.9%	$ 533.9	$ 546.1	12.7%	2.3%	88,652	91,139	1.7%	2.8%
Box Elder	11,737	11,718	0.2	-0.2	208.8	213.0	13.0	2.0	33,308	33,933	-0.1	1.9
Cache	19,546	19,930	1.1	2.0	311.0	322.0	12.0	3.5	53,102	55,165	2.6	3.9
Rich	766	693	2.8	-9.5	14.1	11.1	22.6	-21.3	2,242	2,041	7.2	-9.0
WASATCH FRONT	360,412	363,259	1.1	0.8	6,805.3	7,117.1	12.1	4.6	926,250	940,480	1.9	1.5
Morgan	1,652	1,620	1.6	-1.9	33.7	33.2	18.7	-1.5	5,008	5,044	2.2	0.7
Weber*	62,073	56,433	1.6	-9.1	1,122.3	1,053.3	12.1	-6.1	162,018	144,729	2.1	-10.7
Davis	52,921	53,831	2.4	1.7	1,025.2	1,083.4	13.1	5.7	150,447	153,640	2.9	2.1
Salt Lake*	235,406	241,445	0.6	2.6	4,462.2	4,754.0	11.8	6.5	586,311	609,775	1.5	4.0
Tooele*	8,360	9,930	3.8	18.8	161.9	193.2	13.4	19.3	22,466	27,292	2.6	21.5
MOUNTAIN LANDS	73,530	74,053	1.3	0.7	1,231.5	1,222.7	12.4	-0.7	209,289	214,993	1.9	2.7
Summit	4,375	4,558	2.1	4.2	80.8	83.4	13.0	3.2	10,487	10,904	2.3	4.0
Utah	66,179	66,524	1.3	0.5	1,100.8	1,090.5	12.4	-0.9	190,423	195,602	2.0	2.7
Wasatch	2,976	2,971	-0.4	-0.2	49.9	48.8	12.1	-2.2	8,379	8,487	-4.2	1.3
CENTRAL	15,198	15,734	1.0	3.5	244.5	237.1	18.5	- 3.0	44,994	47,153	0.9	4.8
Juab	1,883	1,840	-1.2	- 2.3	30.3	27.8	15.2	- 8.3	5,426	5,454	-1.7	0.5
Millard	2,965	3,263	7.6	10.1	55.9	49.6	46.0	-11.3	8,992	9,975	6.3	10.9
Piute	351	375	-4.9	6.8	4.4	4.4	2.3	0.0	962	1,058	-9.9	10.0
Sanpete	4,311	4,504	-1.4	4.5	62.7	64.9	11.0	3.5	13,090	13,955	-0.1	6.6
Sevier	4,851	4,981	1.3	2.7	79.2	80.0	12.0	1.0	14,062	14,424	0.9	2.6
Wayne	837	771	-2.1	- 7.9	12.0	10.4	16.5	-13.3	2,462	2,287	-2.2	- 7.1
SOUTHWESTERN	17,866	18,572	1.3	4.0	264.5	270.2	12.2	2.2	50,011	52,916	1.7	5.8
Beaver	1,431	1,522	-2.3	6.4	21.1	18.3	9.3	-13.3	4.068	4,383	-2.8	7.7
Garfield	1,229	1,311	-5.2	6.7	16.6	17.0	16.9	2.4	3,344	3,579	-3.3	7.0
Iron	5,594	5,793	0.9	3.6	83.6	87.6	9.6	4.8	15,700	16,626	1.2	5.9
Kane	1,401	1,386	0.8	-1.1	20.0	20.6	9.3	3.0	3,810	3,929	1.0	3.1
Washington	8,211	8,560	3.5	4.3	123.4	126.6	14.5	2.6	23,089	24,399	3.9	5.7
UINTAH BASIN	12,626	12,901	10.8	2.2	245.0	246.1	31.5	0.4	36,539	38,349	9.7	5.0
Daggett	280	241	- 1.4	-13.9	4.7	4.0	27.0	-14.9	768	691	5.8	-10.0
Duchesne	4,670	4,893	5.1	4.8	86.9	89.0	27.0	2.4	14,181	15,166	4.9	6.9
Uintah	7,676	7,767	15.2	1.2	153.4	153.1	34.2	- 0.2	21,590	22,492	13.3	4.2
SOUTHEASTERN	17,771	17,438	2.9	-1.9	344.1	361.4	13.3	5.0	50,861	50,975	3.8	0.2
Carbon	8,370	8,229	6.2	-1.7	171.5	188.0	16.0	9.6	22,720	22,726	7.0	0.0
Emery	3,859	3,756	9.2	-2.7	78.6	84.1	20.6	7.0	12,101	12,139	8.9	0.3
Grand	2,944	2,816	-6.0	-4.3	53.0	48.4	2.7	-8.7	7,477	7,285	-5.0	-2.6
San Juan	2,598	2,637	-4.5	1.5	41.0	40.9	5.1	-0.2	8,563	8,825	-2.5	3.4
SUBTOTAL	529,452	534,298	1.4	0.9	$ 9,668.8	$10,000.7	12.8	3.4	1,406,596	1,436,005	2.1	2.1
Prior Year, Other Utah & Out of State	14,274	16,429	N/A	N/A	306.9	279.0	N/A	N/A	46,065	50,822	N/A	N/A
State of Utah	543,726	550,727	N/A	N/A	$ 9,975.7	$10,279.7	N/A	N/A	1,452,661	1,486,827	N/A	N/A

*Represents major zipcode revision

FIGURE E

SUMMARY OF AVERAGE ADJUSTED GROSS INCOME, FEDERAL TAXES AND NET EXEMPTIONS, 1982
CLASSIFIED BY FILING STATUS AND BY COUNTY, RANKED BY AVERAGE AGI

--------------------------------- FS=SINGLE ---------------------------------

	COUNTY	NO. OF RETURNS	AVERAGE ADJ. GROSS INCOME	AVERAGE FEDERAL TAXES	AVERAGE NET EXEMPTIONS
1	OTHER UTAH	6	$12,345	$1,570	1.33
2	CARBON	2687	$11,320	$1,633	1.09
3	EMERY	1001	$10,028	$1,413	1.07
4	SALT LAKE	100956	$9,846	$1,286	1.06
5	UINTAH	2524	$9,726	$1,387	1.07
6	TOOELE	3395	$9,326	$1,168	1.08
7	SUMMIT	2123	$9,064	$1,201	1.04
8	DUCHESNE	1427	$8,996	$1,145	1.08
9	WEBER	21360	$8,992	$1,085	1.07
10	MORGAN	463	$8,951	$1,097	1.04
11	OUT OF STATE	107	$8,895	$1,174	1.13
12	WAYNE	217	$8,136	$1,064	1.06
13	BOX ELDER	3763	$8,050	$960	1.06
14	DAVIS	18971	$7,996	$881	1.05
15	RICH	217	$7,852	$1,007	1.06
16	GRAND	976	$7,830	$962	1.05
17	WASATCH	1004	$7,539	$819	1.06
18	CACHE	7318	$7,429	$799	1.04
19	SEVIER	1612	$7,315	$831	1.07
20	MILLARD	980	$7,280	$829	1.06
21	UTAH	22976	$6,965	$698	1.05
22	DAGGETT	70	$6,845	$743	1.03
23	IRON	1962	$6,834	$704	1.04
24	SAN JUAN	826	$6,807	$786	1.09
25	WASHINGTON	2691	$6,699	$667	1.04
26	SANPETE	1316	$6,524	$637	1.06
27	JUAB	546	$6,418	$679	1.08
28	GARFIELD	448	$6,371	$803	1.05
29	KANE	452	$6,349	$669	1.05
30	BEAVER	444	$6,035	$683	1.09
31	PIUTE	104	$5,921	$567	1.02

SUMMARY OF AVERAGE ADJUSTED GROSS INCOME, FEDERAL TAXES AND NET EXEMPTIONS, 1982
CLASSIFIED BY FILING STATUS AND BY COUNTY, RANKED BY AVERAGE AGI

-- FS=MARRIED JOINT --

	COUNTY.	NO. OF RETURNS	AVERAGE ADJ. GROSS INCOME	AVERAGE FEDERAL TAXES	AVERAGE NET EXEMPTIONS
32	CARBON	5206	$29,349	$4,097	3.66
33	SALT LAKE	128470	$28,420	$3,877	3.72
34	DAVIS	32739	$27,860	$3,296	3.97
35	EMERY	2720	$27,065	$3,254	4.05
36	SUMMIT	2450	$27,014	$3,425	3.62
37	TOOELE	5897	$26,157	$3,428	3.75
38	WEBER	31619	$26,009	$3,220	3.61
39	OTHER UTAH	6	$25,810	$4,269	3.17
40	UINTAH	5087	$25,670	$3,452	3.87
41	MORGAN	1126	$25,467	$2,933	4.01
42	BOX ELDER	7479	$23,682	$2,973	3.87
43	GRAND	1733	$23,197	$3,217	3.48
44	DUCHESNE	3422	$22,137	$2,608	4.00
45	UTAH	41666	$21,961	$2,262	4.07
46	OUT OF STATE	104	$21,853	$3,203	3.47
47	CACHE	12063	$21,720	$2,343	3.88
48	WASATCH	1897	$21,448	$2,277	3.87
49	SEVIER	3263	$20,594	$2,322	3.86
50	SAN JUAN	1667	$20,445	$2,039	4.51
51	DAGGETT	176	$20,113	$2,351	3.61
52	IRON	3651	$20,077	$2,107	3.92
53	RICH	476	$19,618	$2,357	3.82
54	KANE	903	$19,158	$1,874	3.79
55	WASHINGTON	5689	$19,140	$1,881	3.80
56	JUAB	1254	$19,096	$1,855	3.84
57	MILLARD	2242	$18,939	$2,200	3.98
58	SANPETE	3096	$17,997	$1,677	4.01
59	GARFIELD	837	$16,590	$1,681	3.68
60	WAYNE	562	$15,586	$1,532	3.75
61	BEAVER	1038	$14,745	$1,735	3.70
62	PIUTE	274	$13,614	$1,134	3.54

SUMMARY OF AVERAGE ADJUSTED GROSS INCOME, FEDERAL TAXES AND NET EXEMPTIONS, 1982 CLASSIFIED BY FILING STATUS AND BY COUNTY, RANKED BY AVERAGE AGI

------------------------------ FS=MARRIED SEPARATE ------------------------------

	COUNTY'	NO. OF RETURNS	AVERAGE ADJ. GROSS INCOME	AVERAGE FEDERAL TAXES	AVERAGE NET EXEMPTIONS
63	SAN JUAN	34	$11,182	$2,834	1.85
64	DUCHESNE	58	$9,017	$1,224	2.19
65	DAVIS	494	$8,938	$1,091	1.63
66	WEBER	647	$8,748	$1,078	1.68
67	RICH	6	$8,460	$1,470	1.50
68	UINTAH	105	$8,252	$1,233	1.63
69	SUMMIT	64	$8,142	$939	1.45
70	SALT LAKE	2944	$8,129	$1,374	1.72
71	PIUTE	6	$7,826	$809	1.50
72	TOOELE	91	$7,614	$863	1.70
73	MORGAN	15	$7,554	$787	2.00
74	BOX ELDER	98	$7,107	$664	1.40
75	EMERY	47	$7,081	$822	1.89
76	MILLARD	31	$7,051	$467	1.94
77	UTAH	1033	$6,890	$665	1.51
78	CARBON	90	$6,650	$772	1.49
79	SEVIER	50	$6,548	$588	1.44
80	BEAVER	11	$6,458	$415	1.82
81	WASHINGTON	137	$6,168	$398	1.82
82	SANPETE	44	$5,753	$402	1.82
83	OUT OF STATE	16	$5,735	$344	1.88
84	CACHE	227	$5,694	$419	1.40
85	GRAND	26	$5,050	$887	1.46
86	KANE	15	$4,821	$276	1.80
87	WASATCH	29	$4,807	$433	1.79
88	JUAB	16	$4,638	$258	1.56
89	IRON	6	$4,101	$8	1.67
90	GARFIELD	21	$3,447	$119	1.19
91	WAYNE	5	$-1,828	$0	2.20

SUMMARY OF AVERAGE ADJUSTED GROSS INCOME, FEDERAL TAXES AND NET EXEMPTIONS, 1982
CLASSIFIED BY FILING STATUS AND BY COUNTY, RANKED BY AVERAGE AGI

FS=HEAD OF HOUSEHOLD

	COUNTY	NO. OF RETURNS	AVERAGE ADJ. GROSS INCOME	AVERAGE FEDERAL TAXES	AVERAGE NET EXEMPTIONS
92	PIUTE				
93	SUMMIT	211	$15 208	$1.499	2.42
94	DAGGETT				
95	CARBON	466	$14,785	$1,753	2.60
96	TOOELE	725	$14,683	$1,582	2.60
97	EMERY	171	$14,666	$1,490	2.78
98	OTHER UTAH	3	$14,401	$1,590	2.67
99	DAVIS	2860	$14,183	$1,382	2.54
100	SALT LAKE	17018	$13,900	$1,486	2.52
101	WEBER	4028	$13,311	$1,341	2.51
102	WAYNE	17	$12,809	$1,355	2.65
103	BOX ELDER	580	$12,596	$1,303	2.54
104	CACHE	775	$12,383	$1,178	2.52
105	MORGAN	53	$12,159	$1,510	2.32
106	DUCHESNE	253	$12,086	$1,220	2.74
107	UINTAH	503	$12,006	$1,179	2.78
108	UTAH	2890	$11,732	$989	2.70
109	GRAND	208	$11,487	$1,160	2.60
110	WASATCH	136	$11,358	$1,030	2.51
111	RICH	18	$11,122	$830	2.78
112	JUAB	63	$11,122	$1,148	2.67
113	MILLARD	118	$10,635	$977	2.75
114	SEVIER	207	$10,307	$905	2.50
115	KANE	72	$10,091	$685	2.83
116	WASHINGTON	665	$9,690	$708	2.66
117	SAN JUAN	183	$9,555	$723	3.09
118	OUT OF STATE	15	$9,391	$671	2.67
119	SANPETE	207	$9,374	$685	2.79
120	IRON	54	$8,911	$608	2.22
121	BEAVER	69	$8,496	$707	2.51
122	GARFIELD	39	$7,897	$487	2.79

STATE OF UTAH

REAL PROPERTY TRANSFER SURVEY

TC688

FOR INTERNAL USE ONLY

Geo/Class Code — — A ☐
Recorder Bo
County/Sequ

PROPERTY TAX

1

This survey should be completed and returned by 12/20/84
ALL information supplied by you is strictly confidential.

1. BUYER/SELLER (circle one)

(Name)
(Street)
(City) (St) (Zip)

2. BUYER/SELLER (circle one)

(Name)
(Street)
(City) (St) (Zip)

3. Property Serial Number
NOTE: If the serial number shown is not correct, please give us the corrected number

4. What is the address or location of the property?
(Street) (City, Zip)

5. What was the date of sale?(month/year)

6. In this transaction, what was the :

A. TOTAL purchase price.............................. $
B. Down payment-cash (if any)........................ $
C. Down payment-other (if any) $

7. Did this sale reasonably reflect fair market value? YES ☐ NO ☐
If no, please explain:

8. Mark the box of the category below which best describes the use of the property at the time of sale.

P= PRIMARY RESIDENCE:.................................... ☐

S= SECONDARY: Seasonal or recreational residence .... ☐

C= COMMERCIAL: Commercial or industrial building .... ☐

U= UNIMPROVED LOTS & AGRICULTURE ACREAGE .... ☐
(i)F.A.A. ☐ (ii)Non-F.A.A. ☐

9. If the property's use has changed since its sale, please enter the letter for the new use (P,S,C, or U from question #8)

10. Please identify any rights transferred with the deed:
A. MINERAL ☐ B. WATER ☐ C. OTHER (specify)

CONTINUED ON BACK

FORM#TXRPTS.FS. 0684

11. Did this sale involve any machinery, inventory or other items of personal property? Yes ☐ No ☐
If yes: Type of property ____________________
Agreed upon value (if any) ....$__________

12. Did this sale involve the trade or exchange of property of any kind? Yes ☐ No ☐
If yes: Type of property ____________________
Agreed upon value (if any) ....$__________

13. Was this a contract sale? Yes ☐ No ☐
If yes, please specify the conditions and terms of the contract:
____

14. If this was not a contract sale, did you:
A. Get a new mortgage? ☐ C. Pay cash only? ☐
B. Assume an old mortgage? ☐ D. Both A and B? ☐
E. OTHER(SPECIFY)____________________

15. What were the terms of the mortgage(s) LISTED IN #14?
A. 1ST: New ☐ Assumed ☐ B. 2ND: New ☐ Assumed ☐
(i) interest rate _____% (i) interest rate ____%
(ii) length _____ (ii) length ____

16. What type of financing was used?
A. Conventional ☐ C. Federal Housing Authority(FHA) ☐
B. Graduated payments ☐ D. Veteran's Administration(VA) ☐
E. OTHER(SPECIFY)____________________

17. Check YES if any of the following apply to this sale and give that items's letter: Yes ☐ Letter_____
A. Any kind of a forced sale (i.e. bankruptcy, sheriff's sale etc.).
B. Sale was between relatives, affiliated companies, or their officers.
C. To or by any government entity or agency.
D. To or by any church, fraternal, or educational organization.

18. Check YES if any of the following apply to this sale and give that item's letter: Yes ☐ Letter_____
A. Involves real estate in more than one county.
B. Conveys partial interest (i.e. life trust).
C. Allows possession (or lease) of property by seller for more than one year from date of the deed.
D. Was a transfer of convenience (i.e. to correct defect in title).

19. Was the sale handled through a real estate broker? Yes ☐ No ☐
If YES, name of agent or company ____________________

20. In the event that we need to contact you regarding this survey, please list your name, phone number and best time you can be reached.

____
NAME PHONE BEST TIME

Thank you for taking a moment to answer these questions. Your help in obtaining thorough and accurate sales information is appreciated.

PROPERTY TAXES

Property Tax Division

A major reorganization of the Property Tax Division was affected during 1984. Three previously existing divisions (State Assessed Property, Local Valuation and Personal Property) were merged into one division - Property Tax. Benefits were gained in terms of both administrative efficiency and cost effectiveness. As part of the streamlining effort, sections housed at the Connor Street facility (2870 South 2150 East) were moved to the Heber M. Wells Building. This consolidated the Division into one office.

The decision reached by the Utah State Supreme Court in the Rio Algom Suit had major impacts on the operation of the Property Tax Division. As regards the matter of equal assessment between locally assessed and centrally assessed property, the Court ruled that the roll back of locally assessed property values to 1978 levels was improper.

In response, the 1984 State Legislature enacted House Bill 6 which eliminated the roll back to 1978 levels. Locally assessed real properties were factored up from 1978 to 1984 levels using the United States Department of Commerce Composite Construction Cost Index. The Legislature authorized an allowance of 20 percent for intangible considerations (brokerage fees, closing costs, value of financing terms). H.B. 6 also required the Property Tax Division to conduct an assessment/sales ratio study during 1984 to determine assessment levels, which would provide a basis for issuing factoring orders to insure inter-county equity.

These changes affected the area of levy limitation as expressed in Utah Code Ann. Section 59-5-111 (1953): If the assessed value of property in a county increases by more than 10 percent within a year (exclusive of new growth) then overall spending by tax districts is limited to a 6 percent increase. Regulations clarifying levy limitation were formulated and written by the Division to accomodate the changing property tax environment.

The Tax Commission is responsible for enforcement of all property tax laws within the state of Utah. It carries out this responsibility through the Property Tax Division's oversight of local assessment functions and through the Division's appraisal of property for which the Commission has sole jurisdiction such as mines, railroads and utilities. County assessors are responsible for appraising primary residential property at 15% of present fair cash value. All other properties, valued by the county, are assessed at 20% of reasonable fair cash value. Residential property was assessed at a rate lower than other property types for the first time in 1983. This became possible with the passage of a constitutional amendment (Proposition 1) in November of 1982 which changed the former constitutional requirement that all property be assessed at a uniform level.
(Applicable statutes: Sections 59-5-46, 59-5-3, 59-5-1)

Valuation Section

The Valuation Section of the Property Tax Division monitors assessment levels of county-assessed real property by annually conducting assessment- sales ratio studies. County assessors are required to maintain a specific assessment level within their county to insure that contributions to the Uniform School Fund remain equitable throughout the State. The Valuation Section also provides personal property assessment guidelines.
(Applicable statutes: Sections 59-5-109.6, 59-5-46)

Centrally Assessed Section

Properties of public utilities, transportation companies, mining companies and claims, as well as oil and gas companies are assessed annually by the Centrally Assessed Section. Public utility companies include airlines, gas distribution, transmission pipelines (both oil and gas), power, railroad, telephone and water companies. Such properties may traverse both county and state boundaries.
(Applicable statutes: Section 59-5-3)

A. Assessment of Public Utilities & Railroad Companies

The market value of public utilities and railroad companies, which have operating properties in more than one state, is determined by the "unit value" concept. This concept was developed through cooperation among the various concerned states. It values an entire interstate operation as a single unit, and allocates the value between the concerned states according to recommended formulas. This allocation is then assessed in Utah at 20%, as mandated by statute. Assessed values are distributed to the various taxing districts within each county based on the physical location of the properties.
(Applicable statutes: Sections 59-5-3, 59-5-1, 59-6-1)

B. Assessment of Mines, Oil and Gas Companies

Real property of mines, gas and oil companies are physically appraised to arrive at the market value. This value is then assessed at 20% of market value. In addition to assessment of the physical properties of these operations, mining, gas and oil companies are assessed on their net proceeds (metalliferous), net income (nonmetalliferous) and value at the well (oil and gas). See Exhibit 1 for a brief explanation of the methods used.
(Applicable statutes: Sections 59-5-3, 59-5-1, 59-5-57, 59-5-58, 59-5-59, 59-5-60, 59-5-61, 59-5-64, 59-6-1)

Research Section

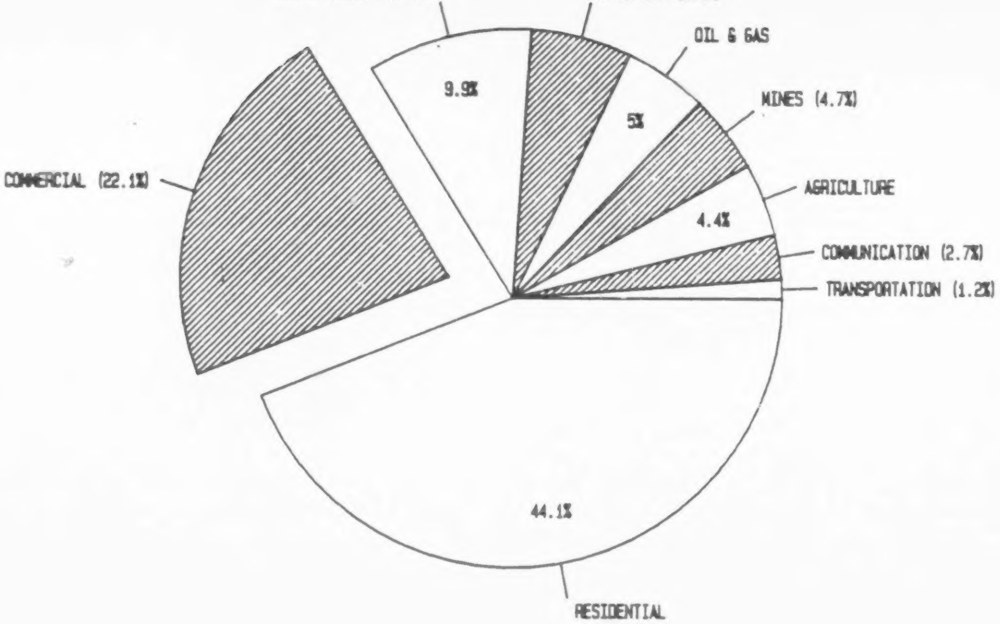
A. Annexation and Levy Certification

Cities, towns and special taxing districts are responsible for reporting all annexations to the Tax Commission. Current boundaries are necessary in apportioning values of centrally-assessed property among taxing districts.
(Applicable statutes: Section 11-12-1)

1983 PROPERTY TAXES IN UTAH

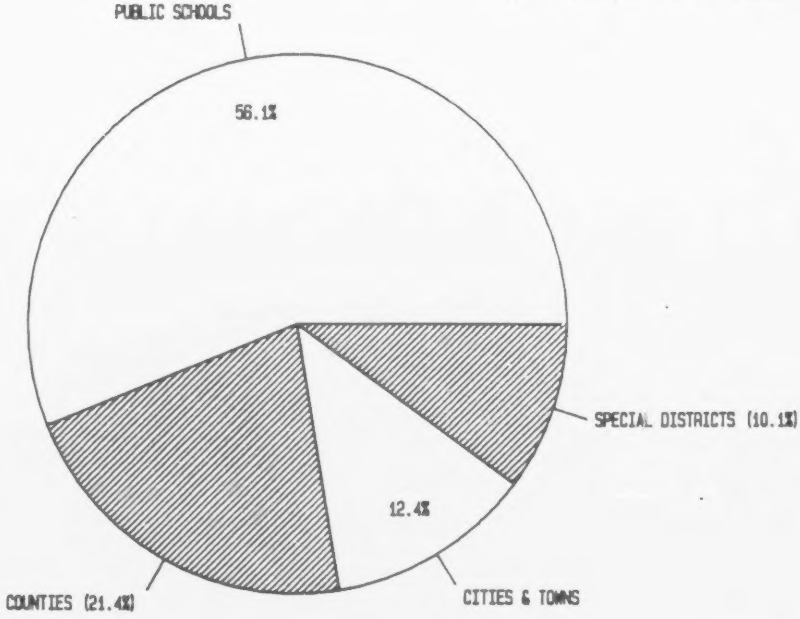
FIGURE F

WHERE IT COMES FROM



WHERE IT GOES

$ 535.3 MILLION



Counties must report the mill levy of each taxing unit to the Tax Commission. Levies are then reviewed for compliance with Utah law prior to certification. In 1984, levies were certified for 29 counties, 117 cities, 110 towns, 40 school districts, and 201 special taxing districts. (Applicable statutes: Sections 59-9-8, 59-5-111)

B. Property Tax Statistics (Applicable statutes: Section 59-5-46)

Figure F graphs the percentage of assessed value attributable to each class of property. The statutory assessment level for all classes of property was 20% of its reasonable fair cash value for 1983, except for primary residential property, which was assessed at 15% of its reasonable fair cash value. Figure F also shows the distribution of property tax dollars in 1983. Public schools received the largest portion of the property tax (56%) during that year. Counties received the second largest portion at 21%. The most rapidly growing users of the property tax, however, are the special districts which, in 1983, receipted 10% of the property tax.

A statistical report on assessed valuation, property taxes charged and the distribution of the tax is published annually. Figure G illustrates the fair cash value for all taxable properties and the taxes charged for assessment years 1970 through 1983. Property taxes from all classes of property from 1970 to 1983 increased 347% from $154,121,967 to $535,332,723 (Figure G). Assessed value of all properties increased from $1,847,510,322 to $7,227,786,475 or 391% for the same period. Fair cash value of property in Utah increased from $9.3 billion in 1970 to $55.8 billion in 1983, a compounded annual increase of 13.6%.

Figure H depicts property tax payments made primarily by residential owners as opposed to business owners since 1955. Property taxes paid by residential owners surpassed taxes paid by business for the first time in 1978, and continued through 1982. In 1983, property tax payments by business and residential owners were estimated to be about equal. Percentage-wise, special district property taxes increased 230% from 1970 (4.4% of total taxes) to 1983 (10.1% of total taxes). This was due primarily to the creation of 95 additional special taxing districts since 1970.

Exhibit 1 represents the total assessed value for all properties in 1982 and 1983. Assessed values statewide increased 9.07% to $7,227,786,475 in 1983. Total property taxes rose 13.56% to $535,332,723. The largest percentage increase in locally assessed properties was for agricultural real estate (52.0%). The largest percentage increase in Centrally Assessed properties was power companies (26.6%).

FIGURE G

FAIR CASH VALUE & PROPERTY TAXES
IN UTAH, 1970 THROUGH 1982

SYMBOL T = PROPERTY TAXES MULTIPLIED BY 100
SYMBOL C = ESTIMATED FAIR CASH VALUE

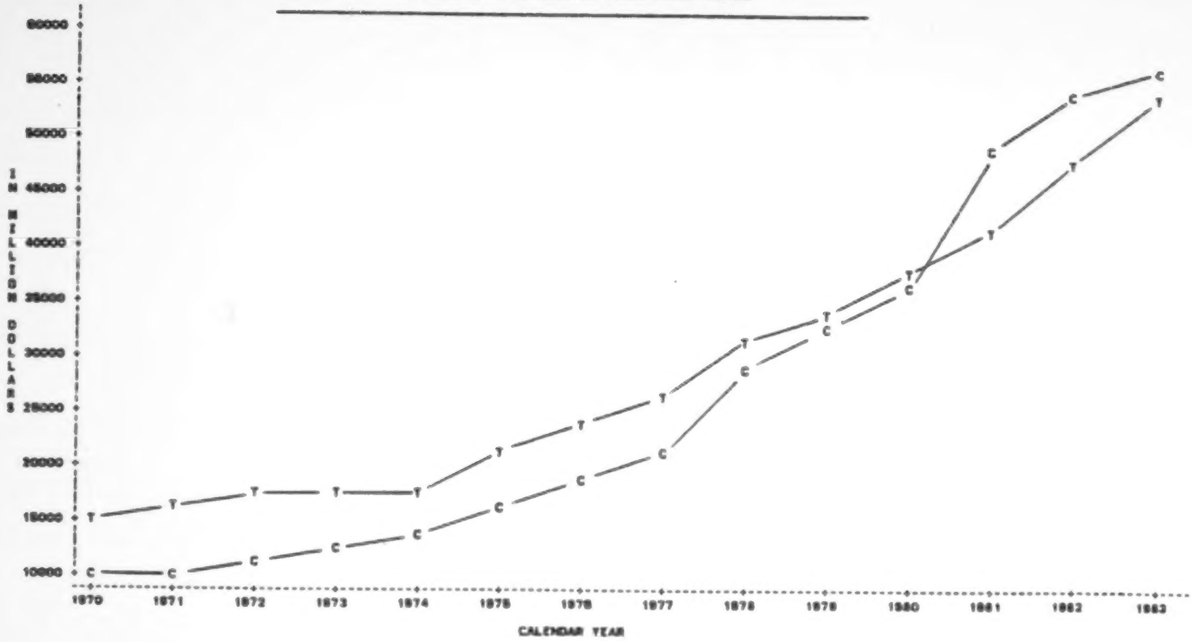


FIGURE H

PLOT OF RESIDENTIAL & BUSINESS PROPERTY TAXES IN UTAH, 1955 TO 1981

SYMBOL R = RESIDENTIAL LAND, BUILDINGS, AND 80% MOTOR VEHICLE
SYMBOL B = COMMERCIAL,INDUSTRIAL,AGRICULTRAL,20% MOTOR VEHICLE, AND ALL OTHER PERSONAL PROPERTIES

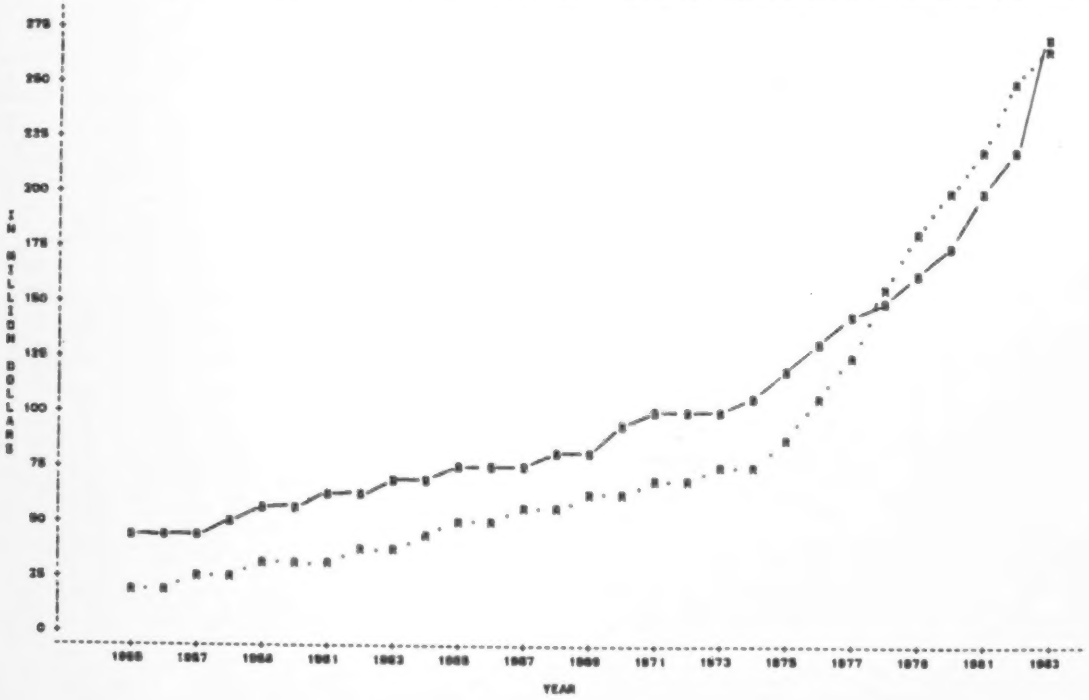


EXHIBIT 1

TOTAL ASSESSED VALUE OF ALL PROPERTY FOR THE CALENDAR YEARS 1982 AND 1983 AND TOTAL PROPERTY TAXES CHARGED FOR EACH CLASS OF PROPERTY

	Assessed Value Calendar Years		Percent of Increase or (Decrease)	Property Taxes Calendar Years		Percent of Increase or (Decrease)
Assessed by County Assessor	1982	1983		1982	1983	
Residential Real Estate	$ 742,694,922	$ 813,208,363	9.5 %	$ 56,480,486	$ 64,319,496	13.9 %
Commercial and Industrial Real Estate	305,477,623	365,995,636	19.8	23,729,636	29,257,480	23.3
Agricultural Real Estate	178,021,123	270,669,772	52.0	10,815,087	17,886,279	65.4
Residential Buildings	2,127,630,375	2,155,235,393	1.3	162,938,404	171,509,885	5.3
Commercial and Industrial Buildings	760,164,263	871,041,364	14.6	58,327,947	68,378,446	17.2
Agricultural Buildings	30,313,909	40,852,794	34.8	1,985,854	2,791,782	40.6
Motor Vehicles	421,530,095	460,469,123	9.2	31,467,666	35,813,250	13.8
Commercial and Industrial Machinery	259,428,260	286,396,233	10.4	17,775,199	20,447,114	15.0
Agricultural Machinery	23,938,435	25,944,665	8.4	1,342,778	1,534,800	14.3
Other Personal Property	181,610,730	218,042,685	20.1	13,406,899	17,158,936	28.0
Livestock	19,501,909	18,369,151	(5.8)	1,095,262	1,083,777	(1.0)
TOTAL	$5,050,311,644	$5,526,225,179	9.4	$379,365,218	$430,181,245	13.4
Assessed by State Tax Commission						
Airlines	$ 10,664,280	$ 12,652,441	18.6 %	$ 603,960	$ 750,751	24.3 %
Automobile, Passenger & Freight Companies	17,010,470	17,794,457	4.6	1,158,904	1,268,514	9.5
Gas, Pipeline & Water Companies	66,027,622	79,980,592	21.1	4,151,818	5,367,957	29.3
Power Companies	331,548,067	419,830,295	26.6	21,133,137	27,170,628	28.6
Railroad, Terminal & Car Companies	70,094,612	63,112,575	(10.0)	4,521,998	4,289,753	(5.1)
Telephone & Telegraph Companies	168,333,329	187,455,843	11.4	12,334,932	14,305,812	16.0
Metalliferous Mining Companies	223,898,726	244,300,358	9.1	14,836,350	16,773,206	13.1
Non-Metalliferous Mining Companies	44,116,595	48,244,896	9.4	2,477,010	2,836,119	14.5
Coal Companies	75,478,643	92,552,551	22.6	4,476,383	5,573,880	24.5
Oil and Gas	569,336,334	535,637,288	(5.9)	26,336,732	26,814,858	1.8
TOTAL	$1,576,508,678	$1,701,561,296	7.9	$ 92,031,224	$105,151,478	14.3
GRAND TOTAL	$6,626,820,322	$7,227,786,475	9.1	$471,396,442	$535,332,723	13.6

FORM TC-109 Rev. 7-81

MAIL TO:

STATE TAX COMMISSION
OF UTAH
HEBER M. WELLS BUILDING
160 EAST 300 SOUTH
SALT LAKE CITY, UTAH 84134

STATE OF UTAH
MOTOR FUELS TAX RETURN

FOR MONTH OF

NAME AND ADDRESS (CORRECT ANY ERRORS)

MOTOR FUEL TAX

RETURNS ARE DUE ON OR BEFORE THE 25TH DAY OF THE FOLLOWING MONTH

MAKE ALL CHECKS PAYABLE TO STATE TAX COMMISSION

(READ INSTRUCTIONS ON THE BACK OF THIS PAGE)

-RECEIPTS-

1. Inventory at beginning of month (Utah refiners only) ....
2. Manufactured, compounded or blended ....
3. Imports into Utah (attach Schedule TC-110) ....
4. Tax exempt purchases (attach Schedule TC-110 E) ....
5. Utah tax paid purchases (attach Schedule TC-110 C) ....
6. Total motor fuel available (total Lines 1 thru 5) ....

-DEDUCTIONS-

7. Exports from Utah (attach Schedule TC-110 D) ....
8. Sales to government agencies (attach invoices and Schedule TC-110 G) ..
9. Tax exempt sales to Utah licensed distributors (attach Schedule TC-110 F)
10. Utah tax paid purchases (same as Line 5 above) ....
11. Transfers to gasohol production (manufacturers only-show on Line 2 of your Gasohol return) ....
12. Inventory at end of month (refiners only) ....
13. TOTAL DEDUCTIONS ....
14. NET GALLONS ....
15. Less allowance for evaporation, handling, etc. (2% of Line 14) ....
16. NET TAXABLE GALLONS ....

17 Tax at eleven cents per gallon (on item 16) .... $

1. Penalty 10% of tax (on item 17 if filed late) ....

19. Interest at 12% per annum 1% per month (on item 17 if filed late) ....

20. Specific penalty for failure to file on time $10.00 ....

21. TOTAL TAX PENALTY AND INTEREST DUE .... $

I certify that this return has been examined by me, and to the best of my knowledge and belief, is a true and complete return for the period stated, pursuant to the motor fuels tax laws of the state of Utah.

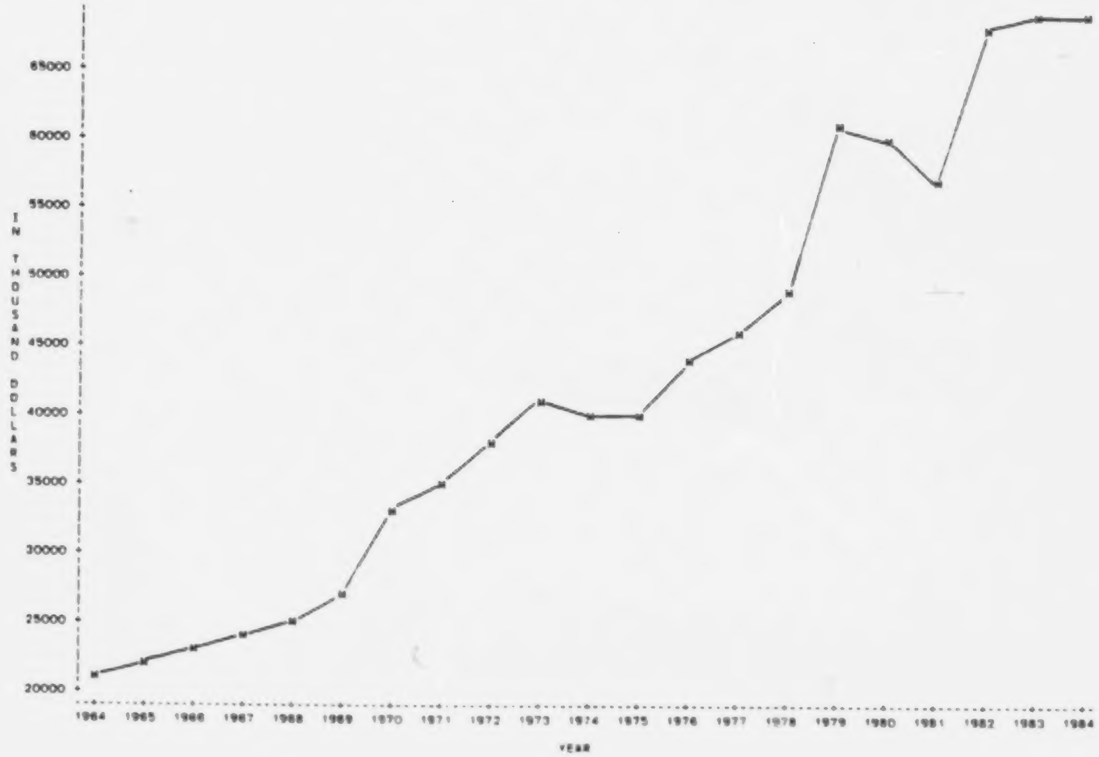
(Taxpayer)

By

(Title)

File this form in duplicate

MOTOR FUEL TAX



Fiscal Year	Collections	Fiscal Year	Collections
1965	$ 21,713,409	1975	$ 40,484,784
1966	22,937,925	1976	43,514,958
1967	23,512,533	1977	45,694,373
1968	24,690,974	1978	48,808,152
1969	26,728,963	1979	61,371,556
1970	32,744,736	1980	60,451,305
1971	35,207,994	1981	56,507,749
1972	38,223,558	1982	67,733,812
1973	41,124,133	1983	68,697,076 [a]
1974	39,971,348	1984	68,978,640

[a] $559,532 of this amount was from tax on gasohol at 6¢ per gallon.

Rate of Tax:	14¢ (effective July 1, 1984), 11¢ (from July 1, 1981 through June 30, 1984), previously 9¢ per gallon (gasoline); 4¢ per gallon (aviation fuel); limited governmental exemption; $10.00 one-time license fee for distributors; 2% evaporation allowance; refunds for off-highway agricultural use.

Applicable to:	Importers, refiners and distributors liable for reporting. Refunds for off-highway agricultural use claimed as a credit on income or corporation franchise tax return after July 1, 1977.

Disposition of Revenue: After appropriations to certain state government departments, the remainder is spread 75% to the State Department of Transportation and 25% to city and county B and C road funds. Aviation fuel tax is distributed 75% to the airport and 25% to the Aeronautics Division for improving airport facilities. The estimated amount of tax collected on gasoline used in motorboats is transferred annually from the transportation fund to the boating account of Parks and Recreation for improving boating facilities within the state.

Rate or Fee Changes and Effective Dates:

Year	Rate (cent/gal)	Date
1923	2.5	March 8, 1923
1925	3.5	April 1, 1925
1931	4.0	May 12, 1931
1951	5.0	July 1, 1951
1957	6.0	May 14, 1957
1969	7.0	July 1, 1969
1978	9.0	July 1, 1978
1981	11.0	July 1, 1981
1984	14.0	July 1, 1984

Tax Base Changes and Effective Dates:

March 8, 1923 - Originally enacted to include all motor vehicle fuels sold in the state except such fuel brought into the state and sold in original packages as purely interstate commerce sales.

April 1, 1925 - Tax levy on the sale of motor vehicle fuels regardless of use or purpose.

May 12, 1931 - Tax base expanded to include municipalities, counties, school districts, and every other arm or branch of state government.

February 17, 1947 - Exempted sales to the United States and its agencies when purchased in quantities of 1250 gallons or more.

July 1, 1951 - Imposed excise tax of four cents per gallon upon all gasoline sold at airports exclusively for airplane use.

May 14, 1955 - Tax base adjusted to exclude motor fuels sold or used in this state that have been manufactured by low-temperature carbonization or distillation within the state of Utah of coals, oil shales, or hydrocarbons of Utah.

May 14, 1963 - Exempted the divisions and agencies of the U.S. Government. Lowered the minimum refund claim to $10.00.

June 1, 1967 - Reduced the exemptions to the U.S. Government and agencies to purchases of 1,000 gallons or more and reduced quantity limitation on State agencies from 1,250 to 1,000 gallons.

June 1, 1967 - Appropriated from the motor fuel tax fund to the state tax commission $50,000 in addition to any other appropriation provided, to administer the Motor Fuel Tax Act for the first biennium.

September 1, 1967 - Changed farmer gas tax refunds to calendar year filing.

July 1, 1977 - Changed gas-tax refunds to a claim on income or corporate franchise returns.

July 1, 1979 - Reduced government quantity exemption from 1000 to 750 gallons.

July 1, 1980 - Provided preferential tax treatment (5¢ less per gallon) on qualifying gasohol.

July 1, 1981 - Gasohol treatment extended to gasoline blended with 10% methanol-based synthetic fuel.

September 1, 1983 - Provides for a reduced rate of tax on motor fuel containing "alcohol" as defined in the act. The reduction results in a tax of five cents per gallon less than the eleven cent rate. The reduced rate does not take effect, however, until and unless there is in Utah an alcohol manufacturing plant producing commercially at least one million gallons of alcohol annually.

June 30, 1984 - Reduced rate on gasohol expired.

July 1, 1984 - 40¢ per gallon incentive to one million gallons per year to producers on ethanol produced in Utah and sold direct to blenders of gasohol for blending into gasohol for sale, use or distribution in the state of Utah.

Contact: Ray Jorgensen, Managing Auditor, Miscellaneous Taxes 530-6289

FORM TC 71A-SEP 1977

ACCOUNT NUMBER AND TAX PERIOD

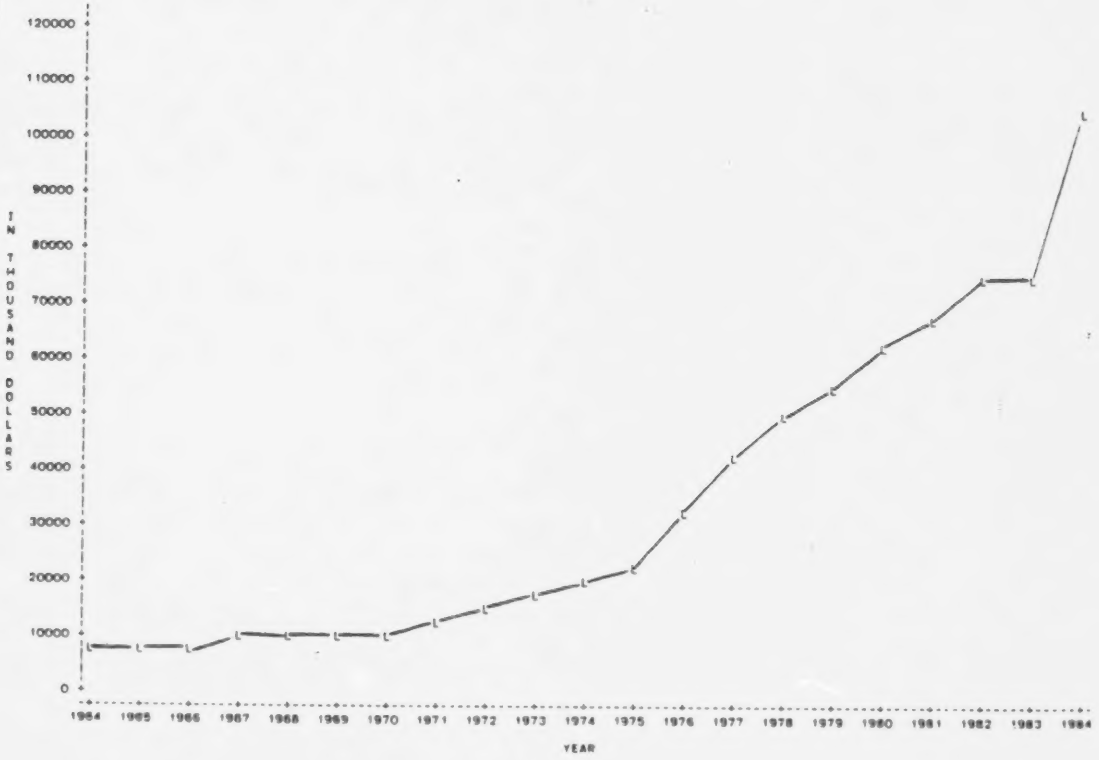
STATE OF UTAH

SCHEDULE A — ALLOCATION OF LOCAL SALES AND USE TAXES — TWO OR MORE PLACES OF BUSINESS IN UTAH

PLEASE READ INSTRUCTIONS ON REVERSE SIDE OF THE DUPLICATE COPY.

COLUMN 1 LOCATION OF EACH PLACE OF BUSINESS	COL. 2 CODE	COLUMN 3 SALES AND PURCHASES SUBJECT TO SALES TAX	COLUMN 4 COMBINED SALES TAX RATE	COLUMN 5 STATE AND LOCAL SALES TAX	COLUMN 6 PURCHASES SUBJECT TO USE TAX	COLUMN 7 COMBINED USE TAX RATE	COLUMN 8 STATE AND LOCAL USE TAX
LOCAL OPTION SALES AND USE TAX							
TOTALS - TOTALS TO BE CARRIED FORWARD AS DESIGNATED FOR EACH COLUMN.		$		$	$		$
THE ORIGINAL OF THIS SCHEDULE SHOULD BE ATTACHED TO YOUR RETURN, FORM TC 71M		TO LINE 7 COL. I OF RETURN FORM TC71M		TO LINE 12 COL. I OF FORM TC71M	TO LINE 4 COL. II OF FORM TC71M		TO LINE 12 COL. II OF FORM TC71M

LOCAL OPTION SALES AND USE TAX



Fiscal Year	Collections	Fiscal Year	Collections
1965	$ 8,184,030	1975	$ 21,735,782
1966	8,730,728	1976	33,333,154
1967	9,085,848	1977	42,148,484
1968	9,491,961	1978	49,177,918
1969	10,589,553	1979	55,949,450
1970	11,174,642	1980	62,736,929
1971	12,402,057	1981	67,002,776
1972	14,369,001	1982	75,053,672
1973	16,604,886	1983	75,552,049
1974	19,036,945	1984	104,750,161*

Rate of Tax:	Up to 3/4 of 1% prior to July 1, 1983; up to 7/8 of 1% from July 1, 1983 through June 30, 1987; up to a full 1% thereafter.
Applicable to:	The purchase price on the same transactions as the state sales and use tax laws and must be adopted by ordinance; retailers are liable for the tax collection, purchasers liable under same conditions; as for the local sales and use taxes, the Tax Commission acts as agent for local governmental units.

*Includes $10,715,350 of accelerated sales tax collections, not distributed until September, 1984.

Disposition of Revenue: Returned to participating local government units.

Legal Citations: Section 11-9-1 through 11-9-11, Utah Code 1983-1984.

Rate or Fee Changes and Effected Dates:

July 1, 1959 through June 30, 1975 - optional at 1/2 of 1%.

July 1, 1975 through June 30, 1983 - Optional at 3/4 of 1%. All counties, however, did adopt the 0.75 percent rate.

Beginning July 1, 1983 - Rate increase to 7/8 of 1% is optional. Most cities and counties increased to 7/8 of 1%.

Major Base Changes:

For taxable and exempt items, refer to state sales and use tax. The local tax adopts the state taxes by reference. The base for disposition of revenue changes July 1, 1983 from point of sale to a combination population/point of sale going from 25% population for fiscal year beginning July 1, 1983, in multiples of 5% to 50% population for fiscal year beginning July 1, 1988.

FIGURE I

SUMMARY OF DISTRIBUTION OF UNIFORM LOCAL SALES AND USE TAX PARTICIPATING UNITS FOR FISCAL YEARS 1982-83 AND 1983-84

Unit	Net Distribution After Administration Costs		Percent of Increase or (Decrease)
	7-1-82 to 6-30-83	7-1-83 to 6-30-84	
Beaver County	$ 22,500.14	$ 63,117.33	180.52
Cities and Towns			
Beaver	87,612.65	96,761.35	10.44
Milford	37,830.99	48,511.28	28.23
Minersville	9,745.49	16,845.85	72.86
Total Cities and Towns	$ 135,189.13	$ 162,118.48	19.92
Total Beaver County Including Cities and Towns	$ 157,689.27	$ 225,235.81	42.84
Box Elder County	$ 263,728.36	$ 400,639.45	51.91
Cities and Towns			
Bear River	3,812.55	3,457.48	(9.31)
Brigham City	505,962.59	701,712.06	38.69
Corrinne	18,260.58	16,842.67	(7.76)
Deweyville	981.82	4,773.89	386.23
Elwood	5,593.26	9,343.56	67.05
Fielding	2,657.58	6,821.95	156.70
Garland	19,748.40	33,388.09	69.07
Honeyville	7,493.26	17,642.96	135.45
Howell	143.11	2,518.79	1660.04
Mantua	3,105.20	8,146.47	162.35
Perry	27,534.09	41,539.32	50.87
Plymouth	1,954.07	6,414.64	228.27
Portage	850.09	3,313.45	289.78
Snowville	7,816.61	10,489.63	34.20
Tremonton	279,967.79	315,462.55	12.68
Willard	17,524.24	31,171.59	77.88
Total Cities and Towns	$ 903,405.24	$1,213,039.10	34.27
Total Box Elder County Including Cities and Towns	$1,167,133.60	$1,613,678.55	38.26
Cache County	$ 97,983.77	$ 124,136.31	26.69
Cities and Towns			
Amalga	19,793.71	25,122.84	26.92
Clarkston	2,421.64	8,971.44	270.47
Cornish	1,181.58	3,341.31	182.78
Hyde Park	17,217.65	35,362.97	105.39
Hyrum	57,261.49	106,968.86	86.81
Lewiston	16,353.47	38,591.76	135.99
Logan	1,592,955.25	1,890,581.53	18.68
Mendon	4,626.58	13,532.36	192.49
Millville	5,887.01	15,944.75	170.85
Newton	2,419.31	9,070.11	274.90
Nibley	8,360.49	27,374.80	227.43
North Logan	153,708.11	193,387.65	25.81

Unit	Net Distribution After Administration Costs		Percent of Increase or (Decrease)
	7-1-82 to 6-30-83	7-1-83 to 6-30-84	
Cache County - cont'd			
Paradise	$ 4,642.18	$ 10,779.72	132.21
Providence	17,049.94	44,535.81	161.21
Richmond	21,757.45	40,661.18	86.88
River Heights	3,440.24	18,448.82	436.27
Smithfield	131,751.39	184,904.60	40.34
Trenton	4,141.80	8,981.17	116.84
Wellsville	12,063.25	35,937.24	197.91
Total Cities and Towns	$2,077,032.54	$2,712,498.92	30.59
Total Cache County Including Cities and Towns	$2,175,016.31	$2,836,635.23	30.42
Carbon County	$ 428,083.51	$ 289,811.05	(32.30)
Cities and Towns			
East Carbon	-----	33,864.91	--
Helper	148,512.75	151,159.09	1.78
Hiawatha	-----	9,963.73	--
Scofield	-----	2,246.49	--
Sunnyside	-----	14,613.88	--
Wellington	-----	28,001.75	--
Price	1,045,691.03	907,148.77	(13.25)
Total Cities and Towns	$1,194,203.78	$1,146,998.62	(3.95)
Total Carbon County Including Cities and Towns	$1,622,287.29	$1,436,809.67	(11.43)
Daggett County	$ 23,587.72	$ 23,361.11	(.96)
Cities and Towns			
Manila	9,722.45	15,345.52	57.84
Total Cities and Towns	$ 9,722.45	15,345.52	57.84
Total Daggett County Including Cities and Towns	$ 33,310.17	$ 38,706.63	16.20
Davis County	$ 182,119.37	$ 300,873.36	65.21
Cities and Towns			
Bountiful	1,310,517.95	1,728,371.03	31.88
Centerville	342,462.22	428,190.86	25.03
Clearfield	456,568.73	625,794.19	37.06
Clinton	20,825.04	88,445.89	324.71
Farmington	108,912.37	163,728.40	50.33
Fruit Heights	16,037.30	50,396.37	214.24
Kaysville	163,757.74	294,659.57	79.94
Layton	1,195,934.89	1,661,850.31	38.96
North Salt Lake	512,045.99	532,298.32	3.96
South Weber	26,889.23	40,549.25	50.80
Sunset	125,350.17	188,567.79	50.43
Syracuse	178,183.51	233,195.91	30.87
West Bountiful	119,657.84	154,273.89	28.93
West Point	8,469.31	33,217.61	292.21
Woods Cross	289,750.87	367,089.55	26.69
Total Cities and Towns	$4,875,363.16	$6,590,628.94	35.18
Total Davis County Including Cities and Towns	$5,057,482.53	$6,891,502.30	36.26

Unit	Net Distribution After Administration Costs		Percent of Increase or (Decrease)
	7-1-82 to 6-30-83	7-1-83 to 6-30-84	
Duchesne County	$ 256,866.06	$ 375,667.94	46.25
Cities and Towns			
Altamont	22,344.49	24,188.43	8.25
Duchesne	63,295.60	93,244.36	47.32
Myton	4,818.95	9,795.39	103.27
Roosevelt	551,827.25	588,372.66	6.62
Total Cities and Towns	$ 642,286.29	$ 715,600.84	11.41
Total Duchesne County Including Cities and Towns	$ 899,152.35	$1,091,268.78	21.37
Emery County	$ 88,437.96	$ 43,418.04	(50.91)
Cities and Towns			
Castle Dale	83,183.74	91,285.75	9.74
Cleveland	10,751.51	11,743.51	9.23
Elmo	3,966.76	4,653.10	17.30
Emery	7,141.78	7,613.23	6.60
Ferron	41,344.89	43,537.49	5.30
Green River	99,275.70	90,930.48	(8.41)
Huntington	123,053.82	132,401.99	7.60
Orangeville	39,309.18	35,772.81	(9.00)
Total Cities and Towns	$ 408,027.38	$ 417,938.36	2.43
Total Emery County Including Cities and Towns	$ 496,465.34	$ 461,356.40	(7.07)
Garfield County	$ 74,952.85	$ 75,586.25	.85
Cities and Towns			
Boulder	1,610.11	2,654.18	64.84
Cannonville	1,956.42	3,609.95	84.52
Escalante	14,405.57	25,416.99	76.44
Hatch	2,590.43	3,779.12	45.89
Henrieville	679.66	2,607.85	283.70
Panguitch	66,066.69	74,172.30	12.27
Tropic	2,324.74	13,047.04	461.23
Total Cities and Towns	$ 89,633.62	$ 125,287.43	39.78
Total Garfield County Including Cities and Towns	$ 164,586.47	$ 200,873.68	22.05
Grand County	$ 90,927.41	$ 79,147.40	(12.96)
Cities and Towns			
Moab	407,557.46	386,590.45	(5.14)
Total Cities and Towns	$ 407,557.46	386,590.45	(5.14)
Total Grand County Including Cities and Towns	$ 498,484.87	$ 465,737.85	(6.57)

Unit	Net Distribution After Administration Costs 7-1-82 to 6-30-83	Net Distribution After Administration Costs 7-1-83 to 6-30-84	Percent of Increase or (Decrease)
Iron County	$ 101,577.34	$ 97,202.70	(4.31)
Cities and Towns			
Brianhead	32,771.38	38,559.27	17.66
Cedar City	755,736.50	910,699.40	20.50
Enoch	4,613.01	12,251.66	165.59
Kanarraville	1,253.59	3,819.19	204.66
Paragonah	1,221.95	4,495.25	267.88
Parowan	35,401.84	57,271.29	61.77
Total Cities and Towns	$ 830,998.27	$1,027,096.06	23.60
Total Iron County Including Cities and Towns	$ 932,575.61	$1,124,298.76	20.56
Juab County	$ 26,925.00	$ 25,506.47	(5.27)
Cities and Towns			
Eureka	6,338.40	15,314.70	141.62
Levan	4,564.70	6,129.09	34.27
Mona	1,666.36	9,729.79	483.89
Nephi	143,732.02	194,807.15	35.53
Total Cities and Towns	$ 156,301.48	$ 225,980.73	44.58
Total Juab County Incuding Cities and Towns	$ 183,226.48	$ 251,487.20	37.25
Kane County	$ 69,039.76	$ 82,352.70	19.28
Cities and Towns			
Alton	197.25	149.29	(24.31)
Glendale	3,358.28	3,969.53	18.20
Kanab	99,955.51	132,534.95	32.59
Orderville	6,341.54	10,527.29	66.01
Total Cities and Towns	$ 109,852.58	$ 147,181.06	33.98
Total Kane County Including Cities and Towns	$ 178,892.34	$ 229,533.76	28.31
Millard County	$ 206,658.81	$ 755,483.29	265.57
Cities and Towns			
Delta	180,905.93	254,472.04	40.67
Fillmore	105,418.90	167,651.87	59.03
Hinckley	2,045.27	7,758.08	279.32
Holden	3,433.26	7,929.70	130.97
Kanosh	3,629.63	8,965.70	147.01
Leamington	1,666.02	3,253.23	95.27
Lynndyl	1,390.81	2,650.57	90.58
Meadow	3,391.32	5,645.57	66.47
Oak City	2,032.39	7,296.93	259.03
Scipio	2,403.55	5,441.74	126.40
Total Cities and Towns	$ 306,317.08	$ 471,065.43	53.78
Total Millard County Including Cities and Towns	$ 512,975.89	$1,226,548.72	139.10

Unit	Net Distribution After Administration Costs 7-1-82 to 6-30-83	Net Distribution After Administration Costs 7-1-83 to 6-30-84	Percent of Increase or (Decrease)
Morgan County	$ 116,164.30	$ 98,297.76	(15.38)
Cities and Towns			
Morgan City	-----	96,023.45	--
Total Cities and Towns	-----	$ 96,023.45	--
Total Morgan County Including Cities and Towns	$ 116,164.30	$ 194,321.21	67.28
Piute County	$ 3,184.77	$ 4,501.04	41.33
Cities and Towns			
Circleville	10,405.37	11,983.21	15.16
Junction	5,095.20	5,279.37	3.61
Kingston	191.85	483.28	151.91
Marysvale	5,220.62	7,083.38	35.68
Total Cities and Towns	$ 20,913.04	$ 24,829.24	18.73
Total Piute County Including Cities and Towns	$ 24,097.81	$ 29,330.28	21.71
Rich County	$ 28,702.82	$ 43,807.00	52.62
Cities and Towns			
Garden City	13,484.75	13,593.74	.81
Laketown	5,055.15	4,957.09	(1.94)
Pickleville	-----	-----	--
Randolph	21,412.04	20,114.75	(6.06)
Total Cities and Towns	$ 39,951.94	$ 38,665.58	(3.22)
Total Rich County Including Cities and Towns	$ 68,654.76	$ 82,472.58	20.13
Salt Lake County	$7,975,866.77	$10,963,420.09	37.46
Cities and Towns			
Alta	93,756.38	110,578.04	17.94
Bluffdale	4,181.45	28,372.78	578.54
Draper	67,324.32	211,898.60	214.74
Midvale	867,746.47	1,010,662.54	16.47
Murray	3,250,523.58	4,098,949.48	26.10
Riverton	178,654.89	217,587.81	21.79
Salt Lake City	16,918,789.20	17,671,573.28	4.45
Sandy	1,446,605.95	2,248,915.40	55.46
South Jordan	38,225.61	113,471.68	196.85
South Salt Lake	2,194,784.73	3,396,718.93	54.76
West Jordan	1,149,033.77	1,466,169.68	27.60
West Valley City	3,715,646.71	4,760,030.66	28.11
Total Cities and Towns	$29,925,273.06	$35,334,928.88	18.08
Total Salt Lake County Including Cities and Towns	$37,901,139.83	$46,298,348.97	22.16

Unit	Net Distribution After Administration Costs		Percent of Increase or (Decrease)
	7-1-82 to 6-30-83	7-1-83 to 6-30-84	
San Juan County	$ 155,504.16	$ 149,177.41	(4.07)
Cities and Towns			
Blanding	121,080.60	175,357.97	44.83
Monticello	102,862.51	154,731.64	50.43
Total Cities and Towns	223,943.11	330,089.61	47.40
Total San Juan County Including Cities and Towns	$ 379,447.27	$ 479,267.02	26.31
Sanpete County	$ 33,216.98	$ 51,225.39	54.21
Cities and Towns			
Centerfield	11,847.55	16,823.81	42.00
Ephraim	78,025.32	108,787.71	39.43
Fairview	22,045.82	26,826.98	21.69
Fayette	883.45	2,635.17	198.28
Fountain Green	3,193.78	9,466.13	196.39
Gunnison	56,513.05	75,353.26	33.34
Manti	39,171.70	66,508.22	69.79
Mayfield	3,519.53	7,913.95	124.86
Moroni	19,349.97	29,663.74	53.30
Mt. Pleasant	75,969.38	101,052.60	33.02
Spring City	2,521.39	11,377.57	351.24
Sterling	1,603.91	4,789.72	198.63
Wales	994.92	2,621.37	163.48
Total Cities and Towns	$ 315,639.77	$ 463,820.23	46.95
Total Sanpete County Including Cities and Towns	$ 348,856.75	$ 515,045.62	47.64
Sevier County	$ 102,305.23	$ 79,969.50	(21.83)
Cities and Towns			
Annabella	2,117.81	7,038.73	232.36
Aurora	20,344.37	28,806.76	41.60
Elsinore	5,056.35	12,520.31	147.62
Glenwood	1,124.59	6,463.49	474.74
Joseph	1,469.80	4,242.18	188.62
Monroe	12,984.56	28,017.98	115.78
Redmond	8,386.13	17,645.67	110.41
Richfield	474,133.85	507,930.10	7.13
Salina	138,189.33	157,199.67	13.76
Sigurd	7,240.16	10,599.25	46.40
Koosharem	-----	789.55	--
Total Cities and Towns	$ 671,046.95	$ 781,253.69	16.42
Total Sevier County Including Cities and Towns	$ 773,352.18	$ 861,223.19	11.36

Unit	Net Distribution After Administration Costs		Percent of Increase or (Decrease)
	7-1-82 to 6-30-83	7-1-83 to 6-30-84	
Summit County	$ 173,478.36	$ 238,465.82	37.46
Cities and Towns			
Coalville	63,588.81	66,366.14	4.37
Francis	3,654.17	8,992.12	146.08
Henefer	7,548.94	12,786.74	69.38
Kamas	33,722.33	41,444.37	22.90
Oakley	7,446.25	13,366.54	79.51
Park City	727,324.71	828,561.26	13.92
Total Cities and Towns	$ 843,285.21	$ 971,517.17	15.21
Total Summit County Including Cities and Towns	$1,016,763.57	$1,209,982.99	19.00
Tooele County	$ 153,775.81	$ 198,553.00	29.12
Cities and Towns			
Grantsville	55,947.46	114,667.95	104.96
Stockton	2,281.60	6,721.27	194.59
Tooele	506,242.85	648,586.08	28.12
Vernon	1,188.76	1,598.16	34.44
Wendover	51,123.51	60,880.29	19.08
Ophir	-----	574.99	--
Rush Valley	-----	4,905.81	--
Total Cities and Towns	$ 616,784.18	$ 837,934.55	35.86
Total Tooele County Including Cities and Towns	$ 770,559.99	$1,036,487.55	34.51
Uintah County	$ 554,800.84	$ 316,637.35	(42.93)
Cities and Towns			
Ballard	64,041.18	74,247.46	15.94
Naples	318,709.84	391,483.49	22.83
Vernal	1,373,677.37	1,251,530.81	(8.89)
Total Cities and Towns	$1,756,428.39	$1,717,261.76	(2.23)
Total Uintah County Including Cities and Towns	$2,311,229.23	$2,033,899.11	(12.00)
Utah County	$ 348,988.09	$ 513,735.75	47.21
Cities and Towns			
Alpine	20,978.36	49,918.83	137.95
American Fork	583,015.65	722,572.54	23.94
Cedar Hills	-----	7,633.22	--
Elk Ridge	-----	5,395.67	--
Genola	3,700.29	10,442.59	182.21
Goshen	3,817.70	10,412.55	172.74
Highland	18,717.17	49,328.88	163.55
Lehi	112,849.07	203,620.30	80.44
Lindon	153,534.15	116,679.82	(24.00)
Mapleton	19,378.75	56,496.39	191.54
Orem	2,681,140.83	3,417,930.87	27.48
Payson	198,696.20	284,146.97	43.01
Pleasant Grove	208,635.34	338,198.76	62.10
Provo	2,415,157.82	3,334,245.38	38.05

Unit	Net Distribution After Administration Costs		Percent of Increase or (Decrease)
	7-1-82 to 6-30-83	7-1-83 to 6-30-84	
Salem	$ 46,132.28	$ 76,667.10	66.19
Santaquin	26,486.35	53,942.18	103.66
Spanish Fork	467,315.46	581,307.76	24.39
Springville	249,488.25	388,720.85	55.81
Woodland Hills	-----	526.49	--
Total Cities and Towns	$7,209,043.67	$9,708,187.15	34.67
Total Utah County Including Cities and Towns	$7,558,031.76	$10,221,922.90	35.25
Wasatch County	$ 28,192.66	$ 52,413.14	85.91
Cities and Towns			
Charleston	2,530.72	6,085.18	140.45
Heber	235,320.57	298,728.44	26.95
Midway	21,792.58	36,743.74	68.61
Soldier Summit	1,246.85	619.18	(50.34)
Wallsburg	1,326.83	1,648.52	24.25
Total Cities and Towns	$ 262,217.55	$ 343,825.06	31.12
Total Wasatch County Including Cities and Towns	$ 290,410.21	$ 396,238.20	36.44
Washington County	$ 49,476.17	$ 82,624.13	67.00
Cities and Towns			
Enterprise	15,618.08	24,495.16	56.84
Hildale	6,539.69	17,231.23	163.49
Hurricane	128,354.94	135,574.46	5.62
Ivins	3,618.91	10,270.98	183.81
LaVerkin	11,464.45	26,042.92	127.16
Leeds	2,237.67	4,639.14	107.32
Santa Clara	12,251.28	24,525.45	100.19
Springdale	24,982.87	26,575.31	6.37
St. George	945,818.46	1,188,749.44	25.68
Toquerville	1,119.27	4,197.78	275.05
Virgin	549.96	2,412.77	338.72
Washington City	32,903.85	67,870.60	106.27
Total Cities and Towns	$1,185,459.43	$1,532,585.24	29.28
Total Washington County Including Cities and Towns	$1,234,935.60	$1,615,209.37	30.79
Wayne County	$ 16,269.77	$ 21,216.42	30.41
Cities and Towns			
Bicknell	12,244.28	15,894.83	29.81
Loa	16,331.49	18,648.32	14.19
Torrey	2,921.89	2,235.01	(23.51)
Lyman	-----	1,490.48	--
Total Cities and Towns	$ 31,497.66	$ 38,268.64	21.50
Total Wayne County Including Cities and Towns	$ 47,767.43	$ 59,485.06	24.53

Unit	Net Distribution After Administration Costs		Percent of Increase or (Decrease)
	7-1-82 to 6-30-83	7-1-83 to 6-30-84	
Weber County	$ 361,215.33	$ 527,816.04	46.12
Cities and Towns			
Farr West	55,814.65	66,879.45	19.82
Harrisville	23,630.89	42,519.04	79.93
Huntsville	8,255.60	13,826.59	67.48
North Ogden	96,940.57	204,627.79	111.09
Ogden	4,472,077.69	5,448,840.00	21.84
Plain City	15,769.96	41,167.36	161.05
Pleasant View	48,062.72	96,105.43	99.96
Riverdale	490,383.66	558,473.06	13.88
Roy	505,331.24	728,792.76	44.22
South Ogden	414,060.70	513,773.07	24.08
Uintah	16,010.37	20,271.26	26.61
Washington Terrace	81,760.28	183,854.69	124.87
Total Cities and Towns	$6,228,098.33	$7,919,130.50	27.15
Total Weber County Including Cities and Towns	$6,589,313.66	$8,446,946.54	28.19
GRAND TOTAL	$73,510,002.77	$91,573,853.93	24.57

NOTES:

Effective 7-1-83, in accordance with HB-13, all localities had the option of adopting a new formula for distributing the tax based on population as well as point of sale and, at the same time, adopting an additional 1/8 percent local tax. All localities, except the following 23, adopted the new ordinance:

Beaver County
Beaver City
Bear River
Altamont
Castle Dale
Moab
Levan
Sigurd
Alton
Glendale
Lynndyl
Kingston
Laketown
Randolph
Redmond
Lyman
Vernon
Naples
Vernal
Soldier Summit
Wallsburg
Bicknell
Loa

Effective 10-1-83, Redmond, Sigurd & Bicknell adopted the new ordinance.

The following localities adopted the local option tax effective 7-1-83:

East Carbon
Hiawatha
Scofield
Sunnyside
Wellington
Morgan City
Ophir
Rush Valley
Cedar Hills
Elk Ridge
Lyman

Woodland Hills adopted the local option tax effective 10-1-83.

Koosharem adopted the local option tax effective 4-1-84.

STATE OF UTAH

CORPORATE FRANCHISE AND INCOME TAX

1983

FORM TC-20

CORPORATION FRANCHISE OR INCOME TAX RETURN

For Tax Commission Use Only

er ______________
Date __________ Aud __________
Check __________ App __________
Recorded ______________
Approval ______________
Rate ______________
From ______________
To ______________
Ref ______________
Int ______________
Total ______________

Utah Sec. of State Number

Federal Identification Number

Federal Business Code

For Calendar Year 1983
or other taxable year
beginning ______________ 1983
ending ______________ 1984

Kind of business ______________ Did this corporation join in a Federal consolidated return? Yes ☐ No ☐ Date of incorporation ________ Under laws of ________

Is this a consolidated return? Yes ☐ No ☐ If yes, number of corporations included - (Attach schedule naming each corporation ________ Tel. no. and area code ________

Utah net taxable income or (loss) for the taxable year 1980 $ ______________ 1981 $ ______________ 1982 $ ______________

NOTE: ATTACH A COPY OF YOUR FEDERAL RETURN AND SUPPORTING SCHEDULES TO THIS RETURN. (INSTRUCTION 9)

1.	Federal taxable income (Line 28, Federal Form 1120)		$
2.	**ADDITIONS (See Instruction 10)**		
	(a) State Income and Franchise Taxes (from Schedule A)	$	
	(b) Exempt Interest - Federal Return		
	(c) Capital Loss Carry-over		
	(d) Unreported DISC Income		
	(e) Other (attach schedule)		
	(f) Total Additions		
3.	Line 1 Plus Line 2(f)		$
4.	**SUBTRACTIONS (See Instruction 10)**		
	(a) Basis adjustment (from Schedule B)	$	
	(b) Wage Deduction - Targeted Jobs Credit		
	(c) Additional Capital Loss		
	(d) Foreign Dividend Gross-up (Section 78) and "Subpart F" Income		
	(e) Other (attach schedule)		
	(f) Total Subtractions		
5.	Net income (Line 3 minus Line 4(f))		$
6.	Utah net income (from Line 13, Schedule N)		$
7.	Utah loss carry-over. (Instruction 11 - attach schedule)		$
8.	Net taxable income (deduct Line 7 from Utah net income on Line 5 or 6, whichever is applicable)		$
9.	Tax: 4.65% of Line 8, $50 Minimum per corporation (See Instruction 2)		$
10.	Additions to tax: Underestimate Penalty $ ________ Late filing penalty $ ________ Extension interest $ ________ Late filing interest $ ________		
11.	Total: (Line 9 plus 10)		$
12.	Credits: (from Schedule C)		
13.	AMOUNT DUE		$
14.	OVERPAYMENT TO BE REFUNDED $ ______________		

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete.

Date ______________ Signature of officer ______________ Title ______________

Date ______________ Individual or firm Signature or Preparer ______________ Address ______________

Return to be filed with the STATE TAX COMMISSION, Heber M. Wells Building, 160 East 300 South, Salt Lake City, Utah 84134

Corporation Name

Utah Secretary of State Number

SCHEDULE N — APPORTIONMENT OF INCOME (To be used only if taxable in another state, see instruction 2)

APPORTIONMENT FRACTION

	In Utah (a)	In and outside Utah (b)	Fraction (a) - (b)
1. TANGIBLE PROPERTY **(See Apportionment Instruction No. 4)**			
(a) Land	$	$	
(b) Depreciable Assets			
(c) Inventory and supplies			
(d) Rented Property			
(e) Other tangible property (attach schedule)			
2. Total tangible property	▶ $	▶ $	
3. WAGES, SALARIES, COMMISSIONS, OR OTHER COMPENSATION **(See Apportionment Instruction No. 5)**	▶ $	▶ $	
4. GROSS RECEIPTS FROM BUSINESS			
(a) Sales (Gross receipts less returns and allowances)		$	
(b) Sales delivered or shipped to Utah purchasers:			
(1) Shipped from outside Utah	$		
(2) Shipped from within Utah			
(c) Sales shipped from Utah to:			
(1) The United States Government			
(2) Purchasers in a State where the taxpayer would not be taxable			
(d) Service Incomes			
5. Total Sales and Services	▶ $	▶ $	
6. Total of lines 2, 3, and 5			
7. Apportionment fraction (line 6 divided by three) ▶			

APPORTIONMENT OF REMAINDER OF NET INCOME

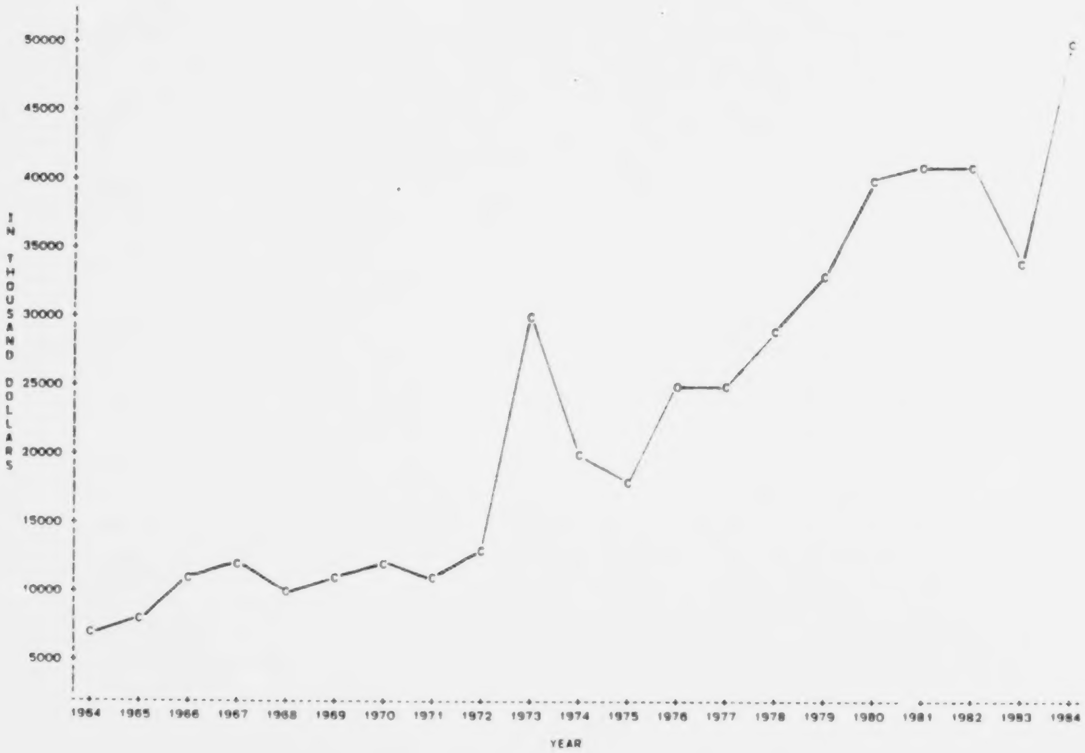
8. Total net income (Line 5, page 1)		$
9. Less non-business income (a) Allocated to Utah - Attach Sch. - See Instr. Sch. N, 8 & 9	▶ $	
SEE STATEMENT BELOW (b) Allocated outside - Attach Sch. - See Instr. Sch. N, 8 & 9	▶ $	
(c) Total		
10. Remainder of net income subject to apportionment (line 8 minus line 9(c))		$
11. Portion of remainder of net income apportioned to Utah (line 10 x line 7 (above))		$
12. Add non-business income allocated to Utah line 2 (a)		
13. Utah net income (line 11 plus line 12) Enter at line 6, page 1		$

Non-Business Income. Attach schedule showing gross amounts, related expenses and net amounts of each item. Also explain the nature and source of each item being specifically allocated.

Do not include income from activities upon which the corporation is dependent or income which contributes to its economic enterprise as a whole in determining whether income is business or non-business income. If income is of a unitary nature it must be classified as business income.

Section 59-13-78(a) defines "business income" as income arising from transactions and activity in the regular course of the taxpayer's trade or business and includes income from tangible and intangible property if the acquisition, management, and disposition of the property constitute integral parts of the taxpayer's regular trade or business operations. In essence, all income which arises from the conduct of trade or business operations of a taxpayer is business income. For purposes of administration of the Uniform Division of Income for Tax Purposes Act the income of the taxpayer is business income unless clearly classifiable as non-business income.

CORPORATION INCOME AND FRANCHISE TAX



Fiscal Year	Collections	Fiscal Year	Collections
1965	$ 8,336,331	1975	$ 18,002,679
1966	10,597,471	1976	24,501,925
1967	11,795,845	1977	24,866,694
1968	9,712,362	1978	29,448,490
1969	10,725,896	1979	32,874,065
1970	11,839,339	1980	40,377,089
1971	11,127,260	1981	40,667,112
1972	12,691,054	1982	40,894,065
1973	21,620,635	1983	33,762,545
1974	20,173,183	1984	50,440,862*

Rate of Tax: 5% of net income allocated to Utah for tax years beginning on or after January 1, 1984; 4.65% for years beginning in 1983; $100 minimum for years beginning on or after January 1, 1984; $50 minimum tax for all years beginning in 1983. For all years beginning prior to 1983 (including fiscal years), the rate is 4% with a minimum of $25.

* Includes $5,049,369 from mineral withholding tax.

Applicable to: Corporations having income allocable to Utah or exercising corporate franchise in the state. The tax is prepaid for the privilege of doing business in Utah. There are special provisions for agricultural cooperatives and national banks.

Disposition of Revenue: Uniform School Fund

Legal Citations: Sections 59-13-3 to 59-13-65 UCA, 1984 Supplement, Chapters 54, 58, 61 and 66, Laws of Utah 1984.

Rate or Fee Changes and Effective Dates:

May 12, 1931 - 3 percent of net income.

January 1, 1955 - 4 percent of net income.

January 1, 1965 - 6 percent of net income.

January 1, 1968 - Increased the minimum tax from $10 to $25.

January 1, 1937 - Amendment deleted a provision relating to tax-free interest upon obligations of the state, the United States, and those issued under act of Congress. Applicable to taxable years beginning January 1, 1937. This revision made these obligations taxable.

January 1, 1967 - Amendment allowed deductions from gross income of contributions or gifts for the use of governments and special associations operated for religious, charitable, scientific, literary, or educational purposes or for the prevention of cruelty to animals under special conditions.

January 1, 1973 - Amendment allowed net loss carryovers and carrybacks to be deducted from gross income.

1973 - Amendment exempted IRS entitled subchapter "S" corporations.

1973 - Amendment made the tax applicable to national banks and deleted a proviso relating to installment payments.

January 1, 1977 - Amendment changed the tax rate from 6 to 4 percent of net income, but also deleted federal, state, or foreign tax deductions when computing net income.

May 10, 1983 - Changes corporation franchise tax from 4 to 4.65 percent for tax years beginning on or after January 1, 1983, and back to 4 percent for tax years beginning on or after January 1, 1984; raises the minimum franchise tax from $25.00 to $50.00; and changes the depreciation and depletion schedules to those used in the Federal Internal Revenue Code.

1984 - Change of corporation franchise and income tax rate from 4.65 to 5 percent for tax years beginning on or after January 1, 1984 and minimum franchise and income tax amount increased from $50.00 to $100.00; provision made for the inclusion of Utah municipal bond interest income and interest income from securities of the U.S. Government and its agencies in Utah taxable income. The inclusion of the interest income is offset by a direct credit against the tax due. The credit is one half the tax rate multiplied against the amount of the Utah bond interest income plus the U.S. interest income up to the amount of the Utah bond interest income and this provision is effective for all years against which the statute of limitations had not run as of April 10, 1983; provision made for a tax credit of up to 25 percent of the fair market value of high technology equipment contributed to public and higher education, not to exceed the basis of the property contributed, and this enactment has retrospective operation to January 1, 1984.

Contact: Karl Nelson, Managing Auditor, Corporation Taxes, 530-6291

TC-49 Rev. 6-82

STATE TAX COMMISSION OF UTAH
P.O. BOX 4000
SALT LAKE CITY, UTAH 84134

UTAH INSURANCE PREMIUM TAX RETURN

Under Utah Code Annotated 1953, AS Amended

File return and pay tax to:
Utah State Tax Commission
P.O. Box 4000
Salt Lake City, Ut. 84134
(Do not include fees due the Insurance Department)

INSURANCE PREMIUM TAX

For Calendar Year

Due on or before March 31, following the above calendar year.

Insurance companies that have annual tax liabilities of $3,000.00 or more are required to make estimated quarterly payments on May 1, August 1, and November 1, with the final installment paid with the annual return.

SCHEDULE I—PREMIUM TAX

1. Premiums received from direct business in the state of Utah. (Do not include return premiums or premiums received for reinsurance assumed.) .... $ ______

2. Deductions: (a) Annual dividends paid or credited to policyholders within this state or applied in reduction or abatement of premiums included in line 1 .... $ ______
   (b) Premiums received on policies issued by domestic benefit or cooperative benefit associations .... ______ ______

3. Net taxable premiums (Items 1 less total deductions.) .... $ ______

4. (a) 2¼% on all premiums (Item 3) .... $ ______
   (b) 1% additional on workmen's compensation (Line 19 - Schedule III) .... ______

5. Tax due or retaliatory amount, whichever is greater. Please attach a retaliatory statement. .... ______ $ ______

6. Credits: (a) For examination fees (Utah companies only) Attach a schedule showing examination and date of payment .... $ ______
   (b) Guaranty Association credit (see instructions on reverse) .... ______ ______

7. Total tax due for year (Item 5 less credits) .... ______

8. Prepayments: 1st Qtr $ ______ 2nd Qtr $ ______ 3rd Qtr. $ ______ ______

9. Total due (or credit) this return (make check payable to Utah Tax Commission) .... $ ______

If line 9 is a credit indicate handling preference ☐ to be refunded ☐ applied to next years prepayment

SCHEDULE II—FUND ALLOCATION

A. Firemen's pension fund: 10% of tax on life insurance premiums .... $ ______
   OR: 50% of tax on premiums received for fire & allied lines insurance .... ______

B. Second injury fund. 3% of workmen's compensation insurance premiums (3% of Item 19, Schedule III.) .... ______

C. General Fund. Item 7, Schedule I, less Items A & B, Schedule II .... ______

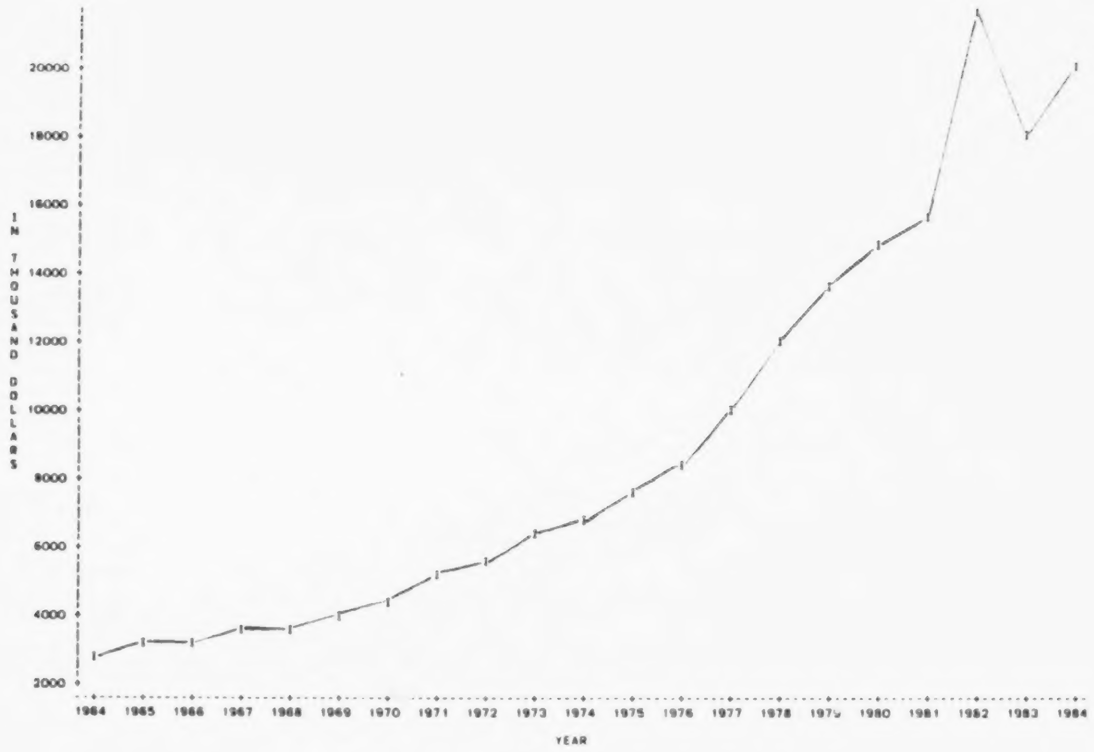
D. Total taxes allocated - Items A, B & C (to agree with Item 7) .... $ ______

I certify that this return, including all accompanying schedules, has been examined by me and to the best of my knowledge and belief is a true and complete return for the period stated under the laws of Utah.

Date ....

Taxpayer ....
By ....
Title ....

INSURANCE PREMIUM TAX



Fiscal Year	Collections [1]	Fiscal Year	Collections [1]
1965	$ 3,069,284	1975	$ 9,520,415
1966	2,189,576	1976	8,384,435
1967	3,444,723	1977	10,098,434
1968	3,614,789	1978	11,917,410
1969	3,852,713	1979	13,452,007
1970	4,393,263	1980	14,718,258
1971	5,064,923	1981	15,777,757
1972	5,591,097	1982	21,493,820
1973	6,327,153	1983	18,012,496
1974	6,976,078	1984	19,989,972

[1] The collection figures include self-insurers tax plus insurance premium tax amounts going into the General Fund but does not include the amounts going into Second Injury Fund and Firemens Pensions Fund.

Rate of Tax: 2 1/4% of net premiums upon property and risks located in Utah, subject to retaliatory provisions; 3 1/4% of workmen's compensation insurance premiums.

Applicable to: All insurers, including for hospital and health service and state insurance fund (workmen's compensation). Tax also includes Self-Insurers for workmen's compensation.

Rate or Fee Changes and Effective Dates:

July 1, 1971 - Increased the tax on workmen's compensation premiums from 2 1/4% to 3 1/4%.

Legal Citations: 31-14-4, 31-37-8, 35-1-53, 31-37-9 UCA

Tax Base Changes and Effective Dates:

July 1, 1981 - Quarterly prepayments required where prior year's tax was $3,000 or more.

Contact: Ray Jorgensen, Managing Auditor, Miscellaneous Taxes, 530-6289

UTAH STATE TAX COMMISSION
HEBER M. WELLS OFFICE BUILDING
SALT LAKE CITY, UTAH 84134

FORM TC-[illegible]

ANNUAL OCCUPATION TAX RETURN

Based on Sales of Oil, Gas and Natural Gas Liquids

Operator Name ____ MINE OCCUPATION TAXES ________

Address ______________________________ Report Period (Year) ____________

City ____________________ State ________ Zip ________ Amended Report ☐

Field Name ______________________________ Field No. ____________

1. Taxable Amount Grand Total (From Schedule A-1)	▨	
2. Grand Total Product Value (From Schedule A-1)		▨
3. Grand Total Net Value (From Schedule A-1)		▨
4. Basis for Annual Exemption (Line 3 ÷ Line 2)		▨
5. Annual Exemption (Line 4 x $50,000)	▨	
6. Net Taxable Amount (Line 1 minus Line 5)	▨	
7. Tax (Line 6 x .04)	▨	
8. Prepayments:	▨	▨
a. First Quarter Payment		▨
b. Second Quarter Payment		▨
c. Third Quarter Payment		▨
d. Fourth Quarter Payment		▨
9. Total Prepayments (Total Line 8a thru 8d)	▨	
10. Tax Due (Line 7 minus Line 9)	▨	

Penalties and applicable interest will be computed and billed by Tax Commission on late filings.

I have reviewed this report and certify the information to be accurate and complete.

Date ____________________

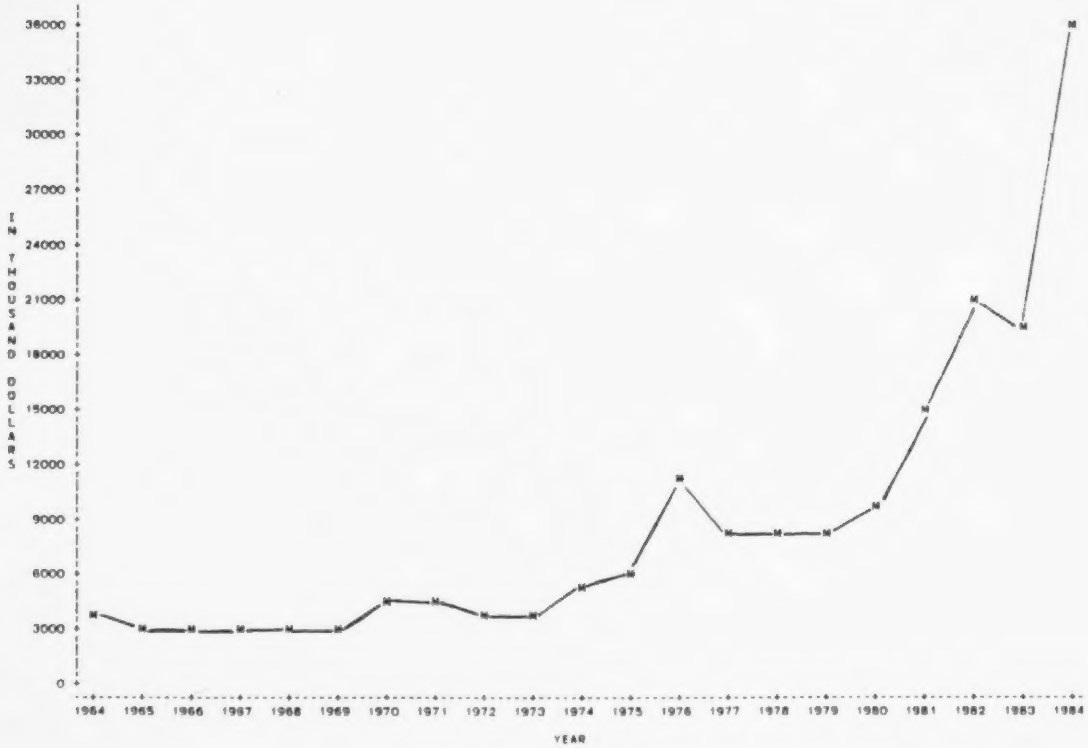
Telephone ____________________

____
Authorized Signature

an equal opportunity employer

1/85

MINE OCCUPATION TAX



Fiscal Year	Collections	Fiscal Year	Collections
1965	$ 3,084,356	1975	$ 5,769,461
1966	3,359,277	1976	11,258,648
1967	3,221,555	1977	8,489,036
1968	2,674,337	1978	8,446,277
1969	2,901,126	1979	8,423,221
1970	4,179,357	1980	9,821,081
1971	4,576,494	1981	14,757,130
1972	3,830,829	1982	20,694,158
1973	3,801,382	1983	19,433,070
1974	5,033,602	1984	36,242,720

Rate of Tax: 1% of gross value of products of metalliferous mines and metalliferous claims; 4% (effective January 1,1984), previously 2%, applicable to the products of oil and gas wells; value fixed at place produced; $50,000 annual exemption plus exemption for the first six months of production for all wells drilled after January 1, 1984, and all wells which produce less than an average of 20 barrels of oil per day for a twelve month period, or an average of less than 60 MCFs of gas per day for a ninety day period.

Applicable to: Extractors of gold, silver, copper, lead, iron, zinc, tungsten, uranium, vanadium, other valuable metals, oil, gas, and other hydrocarbonic substances.

Disposition of Revenue: General Fund

Legal Citations: Section 59-5-66 through 85, UCA 1953.

Rate or Fee Changes and Effective Dates:

May 11, 1937 - 1% tax on gross value of metalliferous ores only; annual exemption - $20,000.

January 1, 1960 - Increased rates for oil, gas and other hydrocarbonic substances from 1 to 2% of gross value.

Tax Base Changes and Effective Dates:

May 13, 1947 - Raised exemption to $50,000.

January 1, 1956 - Inserted provisions for tungsten, uranium and other fissionable materials.

January 1, 1956 - Inserted provisions for oil, gas and other hydrocarbonic substances.

January 1, 1984 - Exempted stripper well production and granted exemption for the first six months of production on new wells spudded after January 1, 1984.

Contact: George Bowman, Asst. Director, Oil and Gas Section, 530-6186

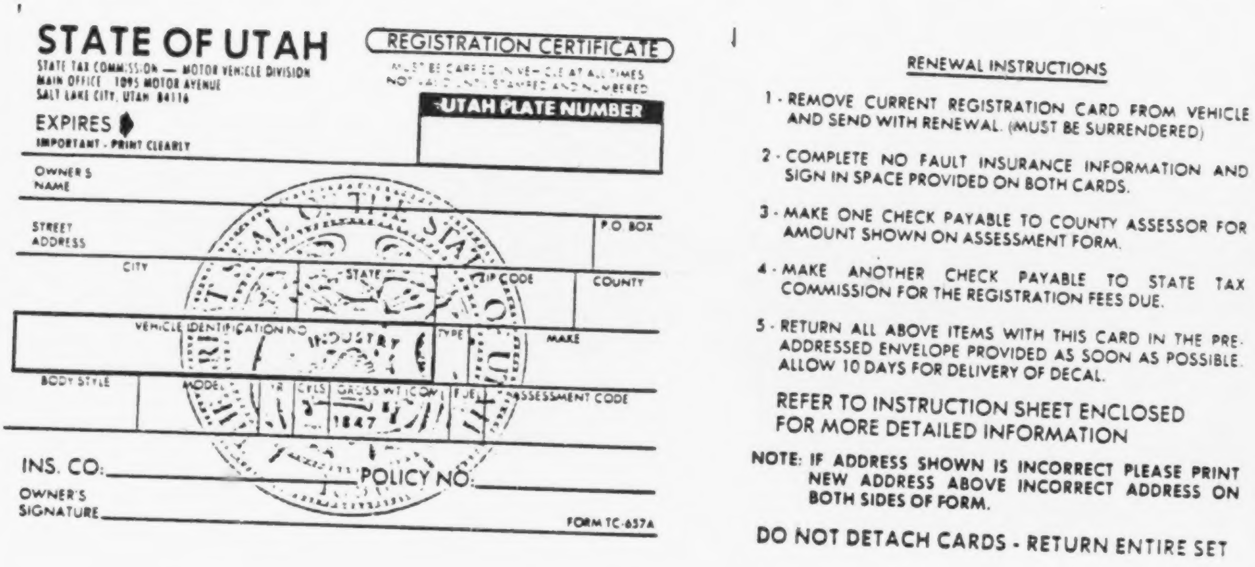
FIGURE J

GROSS* COLLECTIONS - OIL AND GAS VERSUS METALLIFEROUS ORES

Year	Oil and Gas	Metalliferous Ores
1964	$ 1,604,540	$ 1,614,348
1965	1,368,804	1,735,603
1966	1,188,472	2,141,977
1967	1,136,704	2,086,230
1968	1,137,834	1,528,416
1969	1,113,865	1,781,866
1970	1,170,350	3,002,564
1971	1,202,049	3,378,243
1972	1,294,770	2,548,691
1973	1,397,398	2,382,866
1974	2,165,184	2,871,917
1975	5,438,067	3,085,616
1976	5,915,867	2,497,198
1977	6,613,621	1,958,565
1978	6,162,168	2,307,175
1979	6,667,749	2,934,722
1980	6,857,879	3,709,882
1981	11,175,800	4,167,921
1982	19,094,384	4,212,728
1983	17,099,077 **	2,333,993 **
1984	32,591,573	3,653,056

*Refund amounts excluded are usually minimal.
**Net collections.

MOTOR VEHICLE REGISTRATION TAX



STATE OF UTAH
STATE TAX COMMISSION — MOTOR VEHICLE DIVISION
MAIN OFFICE 1095 MOTOR AVENUE
SALT LAKE CITY, UTAH 84116

REGISTRATION CERTIFICATE
MUST BE CARRIED IN VEHICLE AT ALL TIMES
NOT VALID UNTIL STAMPED AND NUMBERED

UTAH PLATE NUMBER

EXPIRES ➧
IMPORTANT - PRINT CLEARLY

OWNER'S NAME

STREET ADDRESS | P.O. BOX

CITY | STATE | ZIP CODE | COUNTY

VEHICLE IDENTIFICATION NO | TYPE | MAKE

BODY STYLE | MODEL | YR | CYLS | GROSS WT (COM) | FUEL | ASSESSMENT CODE

1847

INS. CO:________________ POLICY NO:________________
OWNER'S SIGNATURE________________

FORM TC-657A

RENEWAL INSTRUCTIONS

1 - REMOVE CURRENT REGISTRATION CARD FROM VEHICLE AND SEND WITH RENEWAL. (MUST BE SURRENDERED)

2 - COMPLETE NO FAULT INSURANCE INFORMATION AND SIGN IN SPACE PROVIDED ON BOTH CARDS.

3 - MAKE ONE CHECK PAYABLE TO COUNTY ASSESSOR FOR AMOUNT SHOWN ON ASSESSMENT FORM.

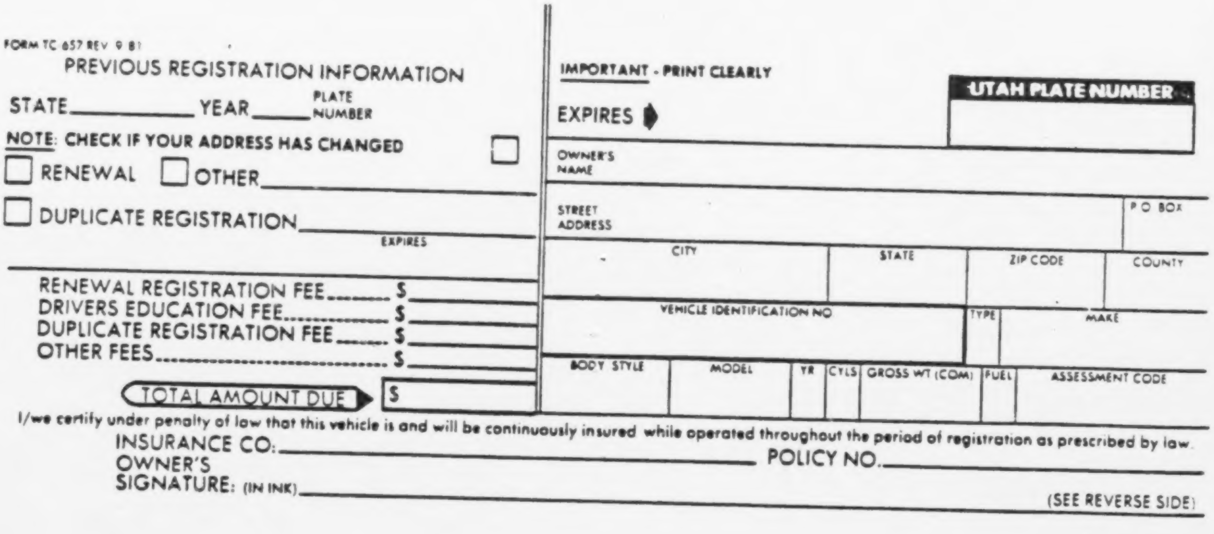
4 - MAKE ANOTHER CHECK PAYABLE TO STATE TAX COMMISSION FOR THE REGISTRATION FEES DUE.

5 - RETURN ALL ABOVE ITEMS WITH THIS CARD IN THE PRE-ADDRESSED ENVELOPE PROVIDED AS SOON AS POSSIBLE. ALLOW 10 DAYS FOR DELIVERY OF DECAL.

REFER TO INSTRUCTION SHEET ENCLOSED FOR MORE DETAILED INFORMATION

NOTE: IF ADDRESS SHOWN IS INCORRECT PLEASE PRINT NEW ADDRESS ABOVE INCORRECT ADDRESS ON BOTH SIDES OF FORM.

DO NOT DETACH CARDS - RETURN ENTIRE SET



FORM TC-657 REV. 9-81

PREVIOUS REGISTRATION INFORMATION

STATE__________ YEAR______ PLATE NUMBER

NOTE: CHECK IF YOUR ADDRESS HAS CHANGED ☐

☐ RENEWAL ☐ OTHER________________

☐ DUPLICATE REGISTRATION________________
EXPIRES

RENEWAL REGISTRATION FEE........ $
DRIVERS EDUCATION FEE............... $
DUPLICATE REGISTRATION FEE....... $
OTHER FEES.................................. $

TOTAL AMOUNT DUE ➧ $

IMPORTANT - PRINT CLEARLY

EXPIRES ➧

UTAH PLATE NUMBER

OWNER'S NAME

STREET ADDRESS | P.O. BOX

CITY | STATE | ZIP CODE | COUNTY

VEHICLE IDENTIFICATION NO | TYPE | MAKE

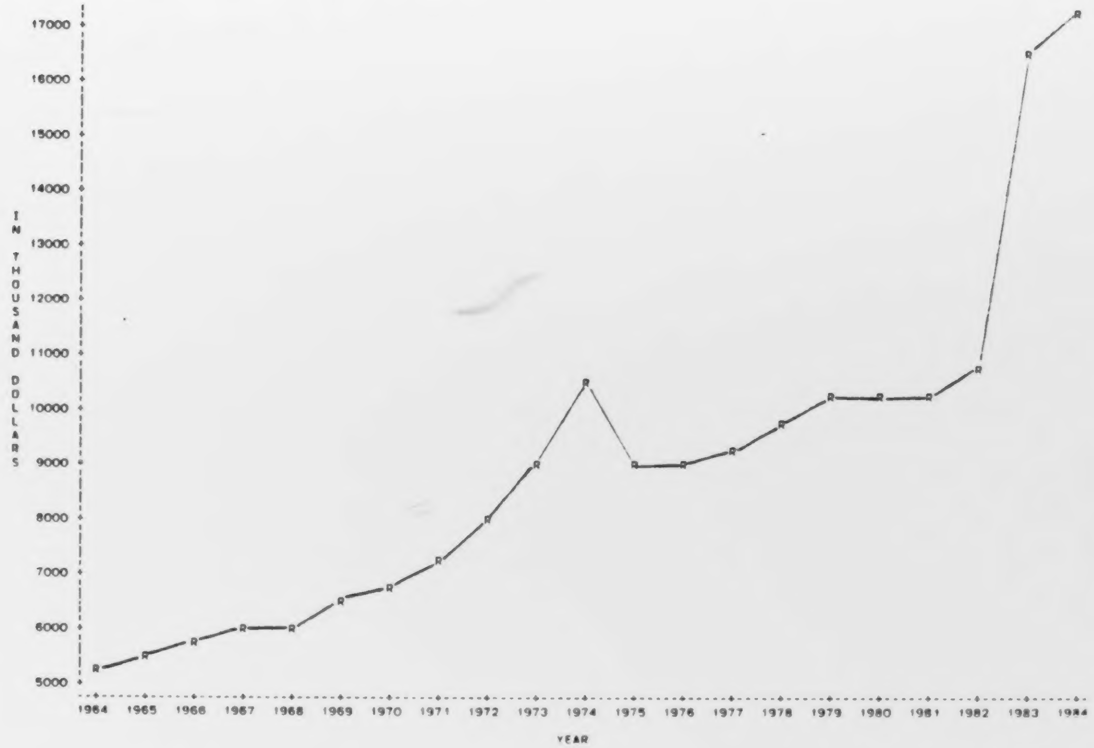
BODY STYLE | MODEL | YR | CYLS | GROSS WT (COM) | FUEL | ASSESSMENT CODE

I/we certify under penalty of law that this vehicle is and will be continuously insured while operated throughout the period of registration as prescribed by law.

INSURANCE CO:________________ POLICY NO.________________
OWNER'S SIGNATURE: (IN INK)________________

(SEE REVERSE SIDE)

MOTOR VEHICLE REGISTRATION



Rate of Tax:

Motor Vehicle Registration	41-1-127, UCA, 1953	
Motorcycle		$7.50
Private Trailer less than 750 lbs		7.50
Private Trailer over 750 lbs.		10.00
Private Vehicle		10.00
Special Plates	41-1-49.6, UCA, 1953	10.00

Registration fee on motor vehicles designed for transportation of passengers for hire or for the transportation of property is based on gross laden weight:

6,000 lbs. or less	$12.50
6,001 to 9,000 lbs.	20.00
9,001 to 12,000 lbs.	35.00
12,001 to 15,000 lbs.	45.00

Plus $15.00 per 3,000 lbs. up to 24,000 lbs.; plus $20.00 per 3,000 lbs. up to 42,000 lbs.; plus $25.00 per 3,000 lbs. up to 66,000 lbs.; plus $30.00 per 3,000 lbs. up to 81,000 lbs.; plus $35.00 per 3,000 lbs. up to 84,000 lbs.; plus $40.00 per 3,000 lbs., or fraction thereof, over 84,000 lbs.

The tax for a farm truck 6,000 lbs. or less is $12.50; the 6-9,000 lbs. tax is $20.00; for 9-12,000 lbs. the tax is $27.00 and the 12-15,000 lbs. farm truck tax is $30.00. Farm trucks over 15,000 lbs. add $10.00 per 3,000 lbs. to these rates; farm trucks over 42,000 lbs. also pay an additional $5.00 fee.

Private Motorbus or Schoolbus	41-1-131, UCA, 1953(by GVW)	$25.00 NA Repealed
Horseless Carriage	41-21-1, UCA, 1953	10.00
Reflectorized License Plate	41-1-43, UCA, 1953	1.00
Personalized Plates	41-1-49.17, UCA, 1953	30.00
Renewal of Personalized Plates	41-1-49.17, UCA, 1953	5.00 + Reg. Renewal
Transfer of Personalized Plates	41-1-49.18, UCA, 1953	7.00 + Reg. Trans.

Applicable to:

Every vehicle which is self-propelled or propelled by electric power in, upon, or by which any person or property is or may be transported or drawn upon a highway, excepting devices moved by human power, or used exclusively upon stationary rails or tracks.

Disposition of Revenue:

After appropriations to certain state government departments, the remainder is spread 75% to the State Department of Transportation and 25% to city and county B and C road funds.

Legal Citations:

Sections 41-1-127 and 41-1-141, UCA, 1953.

As amended by Chapter 79, Laws of Utah, 1967. Effective July 1, 1967. For registration and taxation of campers. see Chapter 105, Laws of Utah 1971, Chapter 9, Laws of Utah 1972. Also Chapter 10, Laws of Utah 1972.

Rate or Fee Changes and Effective Dates:

1935 - Law enacted requiring the registration of all motor vehicles (March 9, 1935).

July 1, 1982 - Registration fees for vehicles not operated for hire changed from

Motorcycle	$2.50
Private Vehicle	5.00
Private Trailer less than 750 lbs.	2.50
Private Trailer over 750 lbs.	5.00
Special Plates	5.00

to the current rates. Registration fees for vehicles operated for hire and farm trucks also raised to current rates from a base of $7.50 for vehicles with gross laden weight less than 6,000 lbs.

Tax Base Changes and Effective Dates:

July 1, 1955 - Registration fees based on weight were repealed.

January 1, 1960 - Added trailers of 750 lbs. or less unladen weight.

May 14, 1963 - Included 4-wheel pick-up trucks not operated for compensation or hire and the combined gross weight of the truck and trailer does not exceed 10,000 lbs.

For information contact Motor Vehicle Division, 533-5311.

LOCAL TRANSIT AUTHORITY TAX

LOCAL TRANSIT AUTHORITY
TAX

Fiscal Year	Collections
1974	---
1975	$ 1,383,395
1976	7,707,244
1977	19,560,527
1978	11,170,144
1979	12,807,371
1980	14,324,414
1981	15,088,745
1982	16,306,933
1983	16,873,281
1984	21,366,312

Rate of Tax: 1/4 of 1%

Applicable to: Applies to the purchase price on the same transactions as the state sales and use tax laws. However, this tax applies only to transactions in localities where voters have approved imposition of the tax to finance local bus service. Retailers and purchasers are liable under the same conditions as applicable for sales and use tax. The Tax Commission acts as agent for the participating localities.

Disposition of Revenue: Returned to participating county or city as applicable.

Legal Citations: Section 11-9-4 and 11-9-6, UCA.

Rate or Fee Changes:

None - Still 1/4 of 1% since first enacted January 1, 1975.

Major Base Changes:

See state sales and use tax.

FIGURE K

SUMMARY OF DISTRIBUTION OF LOCAL TRANSIT AUTHORITY TAX TO PARTICIPATING UNITS FOR FISCAL YEARS 1982-83 AND 1983-84

Unit	Net Distribution After Administration Costs 7-1-82 to 6-30-83	Net Distribution After Administration Costs 7-1-83 to 6-30-84	Percent of Increase or (Decrease)
Davis County	$ 1,642,367.79	$ 1,881,859.78	14.58
Salt Lake County	12,394,161.43	14,081,161.49	13.61
Weber County	2,172,192.17	2,449,836.46	12.78
Park City	211,876.99	252,244.61	19.05
GRAND TOTAL	$16,420,598.38	$18,665,102.34	13.67

NOTE:

This tax can be adopted by a county or municipality after proper procedures are followed including voter acceptance. The rate is 1/4 of 1 percent of net taxable sales and is remitted on the regular quarterly sales tax return. At present only three counties; Salt Lake, Davis and Weber and one city, Park City, have adopted this tax. In the case of Salt Lake, Davis, and Weber Counties, the distribution is made by the Tax Commission direct to the county which in turn distributes the money to the Utah Transit Authority.

FORM TC-537 Rev. 9-82

12 02 111

MAIL TO:
STATE TAX COMMISSION OF UTAH
HEBER WELLS BUILDING
160 E. 300 SOUTH
SALT LAKE CITY, UT. 84134

STATE TAX COMMISSION OF UTAH
SPECIAL FUEL TAX RETURN

NAME AND ADDRESS (PLEASE CORRECT ANY ERRORS)

SPECIAL FUEL TAX

ACCOUNT NUMBER

FOR PERIOD OF

THIS RETURN MUST BE FILED ON OR BEFORE THE 25TH DAY OF THE MONTH FOLLOWING THE ABOVE PERIOD.

1. BEGINNING SPECIAL FUEL INVENTORY (ACTUAL BULK STORAGE) . . . . ________
2. TOTAL SPECIAL FUEL PURCHASES, ALL STATES . . . . ________
3. TOTAL AVAILABLE SPECIAL FUEL (TOTAL OF LINES 1 & 2) . . . . ________
4. LESS FUEL USED OFF HIGHWAY, ALL STATES . . . . ________
5. LESS FUEL USED ON HIGHWAYS OUTSIDE UTAH . . . . ________
6. OTHER DEDUCTIONS - SPECIFY . . . . ________
7. ENDING SPECIAL FUEL INVENTORY (BULK STORAGE ONLY) . ________
8. TOTAL DEDUCTIONS (TOTAL LINES 4 THROUGH 7) . . . . ________
9. TAXABLE FUEL USED IN UTAH (________ MILES AT________MILES PER GAL.) ________
10. TAX AT . . . . ________
11. ADJUSTMENTS TO TAX (SUBMIT SCHEDULE AND EXPLANATION) . . . . ________
12. NET TAX DUE OR REFUND (LINE 10 PLUS OR MINUS LINE 11) . . . . ________
13. PENALTY IF PAID LATE (25% OF TAX DUE ON LINE 12) . . . . ________
14. INTEREST IF PAID LATE (12% PER ANNUM OR 1% PER MONTH ON LINES 12 & 13) . ________
15. SPECIFIC PENALTY FOR FAILURE TO FILE ON TIME - $10.00 . . . . ________

16 TOTAL AMOUNT DUE . . . . $________

ARE ALL MILES INTRASTATE (IN UTAH ONLY) YES____ NO____IF ANSWER IS NO, A MILEAGE SCHEDULE IS REQUIRED (TC-537A)

AN ACTUAL FLEET AVERAGE MILES PER GALLON COMPUTED FOR THIS REPORTING PERIOD IS REQUIRED TO BE USED ON LINE 9 (USE NEAREST 2 DECIMAL PLACES) LINE 9 SHOULD AGREE WITH LINE 3 MINUS LINE 8

SALES TAX CREDIT

For use by consumers who have paid Utah sales tax on bulk purchases of fuel that is reported as subject to special fuel tax (See Instructions #11).

17. Total amount due shown on Line 16 above $________
18. Less credit for Utah sales tax paid on fuel purchases reported for special fuel tax
    a. Fuel purchases $________ x 5% rate is $________
    b. Fuel purchases $________ x 4 3/4% rate is $________
    c. Total Credits (Line 18a plus 18b) $________
19. Net Amount Due (Line 17 less line 18 c) $________

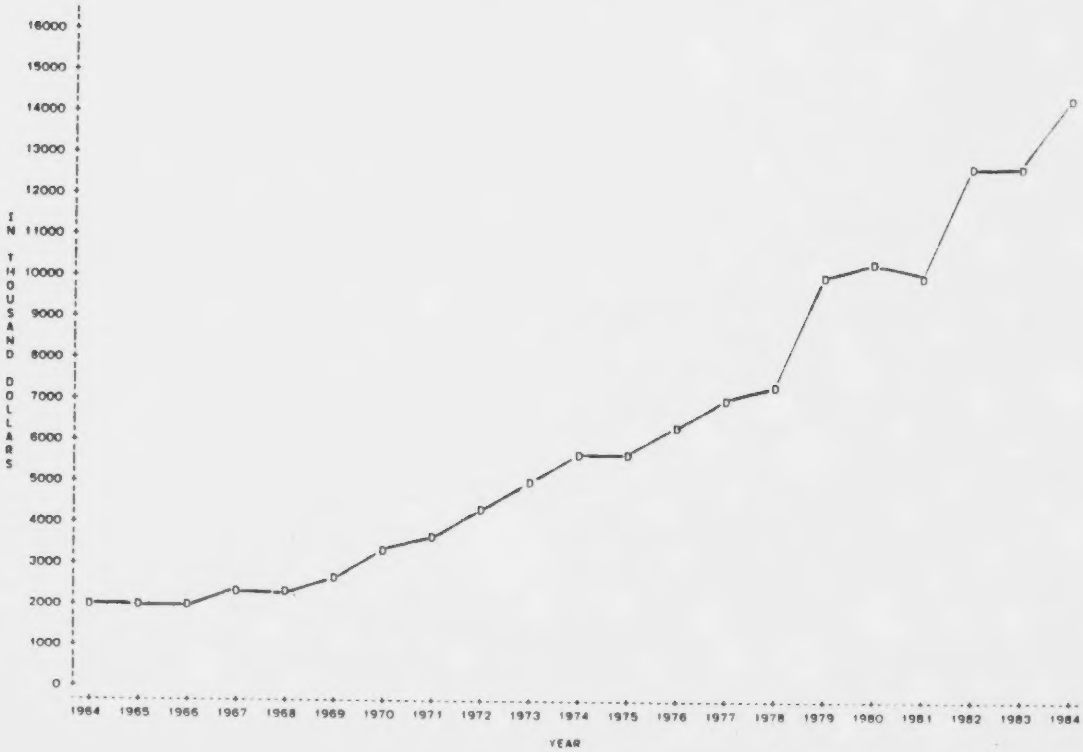
I certify that this return has been examined by me and to the best of my knowledge and belief is a true and correct return for the period stated.

Signed________________ Title________________ Date________________

Make check or money order payable to:
STATE TAX COMMISSION OF UTAH

Phone Number ________________

SPECIAL FUEL TAX



Fiscal Year	Collections	Fiscal Year	Collections
1965	$ 2,123,335	1975	$ 5,753,299
1966	2,143,606	1976	6,240,646
1967	2,286,983	1977	6,865,182
1968	2,473,100	1978	7,391,145
1969	2,717,639	1979	9,851,605
1970	3,301,780	1980	10,469,670
1971	3,677,912	1981	10,107,098
1972	4,398,081	1982	12,672,251
1973	5,141,349	1983	12,637,102
1974	5,667,002	1984	14,448,900

Rate of Tax: 14¢ (effective July 1, 1984), 11¢ (from July 1, 1981 through June 30, 1984), previously 9¢ per gallon for fuel (other than gasoline) used in propelling motor vehicles upon highways in Utah; Governmental exemption; 4¢ per gallon for aircraft fuel; $10.00 entrance permit required for non-registered vehicles; operators and dealers licensed without fee. (Effective May 8, 1973) Propane exemption certificate may be purchased for vehicles using propane for an annual fee of $36 for vehicles under 33,000 lbs. gross laden weight and $70 for vehicles 33,000 lbs. or more gross laden weight.

Applicable to:	Dealers required to collect tax on fuel placed in service tanks of users who do not present a valid user permit. Licensed users pay all of their tax on a use basis; returns required of all users and user-dealers.
Disposition of Revenue:	After appropriations to certain state government departments, the remainder is spread 75% to the State Department of Transportation and 25% to city and county B and C road funds.
Legal Citations:	Utah Code Annotated 41-11-1 (2), (6); 41-11-6; 41-11-49; 41-11-50.

Rate or Fee Changes and Effective Dates:

May 13, 1941	4¢/gallon
July 1, 1951	5¢/gallon
May 14, 1957	6¢/gallon
July 1, 1969	7¢/gallon
July 1, 1978	9¢/gallon
July 1, 1981	11¢/gallon
July 1, 1984	14¢/gallon

Contact: Ray Jorgensen, Managing Auditor, Miscellaneous Taxes, 530-6289

TC - 553 (M-06)

STATE TAX COMMISSION OF UTAH

TOBACCO PRODUCTS TAX RETURN

File with State Tax Commission
200 State Office Building
Salt Lake City, Utah 84134

CIGARETTE AND TOBACCO TAXES

For Calendar Quarter Ending

______________ 19____

____
Registration Number

This report must be filed on or before the last day of the month following the calendar quarter during which the tobacco products were brought into the state for sale in this state. Do not use this return to report purchases for consumption only. See reverse side of return for additional information.

1.	TOTAL TOBACCO PRODUCTS RECEIVED (AT MANUFACTURER'S SALES PRICE) DEDUCTIONS — USE MANUFACTURER'S SALES PRICE		$
2.	TOTAL TOBACCO PRODUCTS EXPORTED	$	
3.	TAX PAID PURCHASES INCLUDED IN ITEM I		
4.	OTHER DEDUCTIONS — SUBMIT SCHEDULE		
5.	TOTAL DEDUCTIONS (AT MANUFACTURER'S SALES PRICE)		
6.	TAXABLE PRODUCTS SOLD IN UTAH OR HELD FOR SALE (ITEM 1 LESS ITEM 5)		$
7.	TAX — 25% OF MANUFACTURER'S SALES PRICE — ITEM 6		$
8.	PENALTY IF FILED OR PAID LATE — 25% OF ITEM 7 BUT NOT LESS THAN $10.		
9.	INTEREST — 12% PER ANNUM (1% PER MONTH ON ITEM 7)		
10.	TOTAL AMOUNT DUE		$

I declare under penalties of perjury that this return has been examined by me and to the best of my knowledge is a true and complete return.

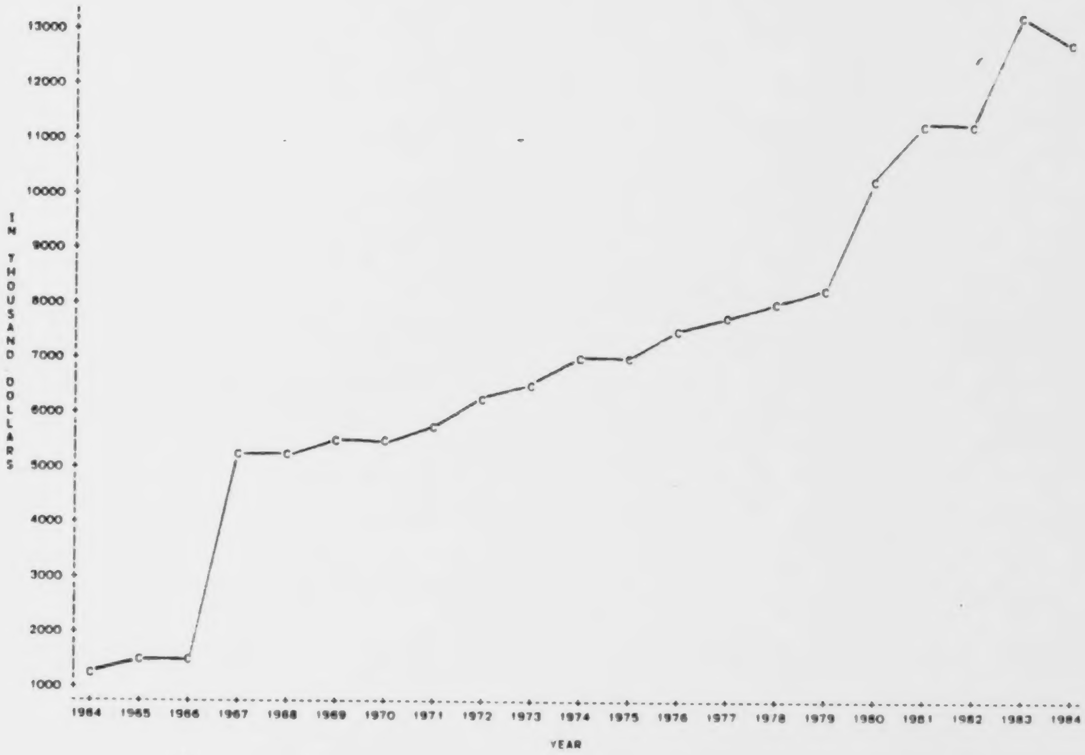
Date ______________ 19____

____
Taxpayer

____
By

____
Title

CIGARETTE AND TOBACCO TAX



Fiscal Year	Collections	Fiscal Year	Collections
1965	$ 1,460,599	1975	$ 7,069,584
1966	1,431,363	1976	7,504,408
1967	5,139,417	1977	7,712,867
1968	5,167,391	1978	8,003,201
1969	5,403,456	1979	8,242,742
1970	5,442,027	1980	10,271,242
1971	5,764,405	1981	11,293,370
1972	6,232,494	1982	11,164,965
1973	6,458,595	1983	13,291,644
1974	6,916,797	1984	12,863,795

Rate of Tax: 6 mills per cigarette, effective July 1, 1982, previously 5 mills, (provision for taxing cigarettes weighing more than 3# per M is not in use as such cigarettes are not on market); $10.00 license for retailers and dealers; tobacco products other than cigarettes are taxed at rate of 25% of manufacturer's sale price delivered into Utah.

Applicable to: Wholesalers and distributors purchase stamps or use cigarette stamping machines for payment of tax for cigarettes, 4% discount on stamp purchases or authorized machine use in excess of $25.00; quarterly returns required of dealers liable for payment of tax on other tobacco products.

Disposition of Revenue: General Fund

Legal Citations: Sections 59-18-1 to 59-18-19 UCA 1953 as amended by Chapter 188, Laws of Utah 1969, effective July 1, 1969.

Rate or Fee Changes and Effective Dates:

August 5, 1933 - Established tax rate at 2 cents per pack.(1 mill per cigarette)

February 18, 1954 - Tax raised to 4 cents per pack. (2 mills per cigarette)

May 14, 1963 - Tax raised to 8 cents per pack. (4 mills " ")

July 1, 1979 - Tax raised to 10 cents per pack. (5 mills " ")

July 1, 1982 - Tax raised to 12 cents per pack. (6 mills " ")

Tax Base Changes and Effective Dates:

May 10, 1977 - Eliminated 1 cent tax on cigarette papers and 1 1/2 cent tax on paper tubes.

Contact: Ray Jorgensen, Managing Auditor, Miscellaneous Taxes, 530-6289

Form TC-44R (Rev. 3-81)

Date Received

STATE OF UTAH
INHERITANCE TAX RETURN

ESTATE OF: ______________________

Address of decedent ______________________
number and street

INHERITANCE TAX

____
State Zip

State No.: __________

Probate No.: __________

(for official use only)

Aud by __________

Report __________

Def ☐ Ref ☐ N.C. ☐

____
Date of Death

____
Social Security Number

Check if this is an AMENDED return ☐

Date original return filed:

ATTACH A COMPLETE COPY OF THE FEDERAL ESTATE TAX RETURN, FORM 706

For resident estates: Complete lines 1 through 6 below and Schedule A on reverse side if a credit for death tax imposed by another state is allowable.

For non-resident estates: Begin with line 3 and determine the federal state death tax credit payable to Utah from Schedule B on reverse side.

1. Federal state death tax credit allowed per federal estate tax return	$
2. LESS: Deduction allowable for portion of credit paid to other states (Complete Schedule A on reverse side)	$
3. Federal state death tax credit payable to Utah. (For resident estates, line 1 less line 2: for non-resident estates, line 5 of Schedule B on reverse.)	$
4. Penalty for late filing (5% per month: maximum 25%)	$
5. Interest at 12% per annum from due date of return to date paid	$
6. Total tax, penalty and interest (Total lines 3,4 and 5)	$

Under penalty of perjury, I declare that I have examined this return, including any accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than the Personal Representative, his declaration is based on all information of which he has any knowledge.

____
Signature of personal representative date

____
Number and street

____
City State Zip

____
Signature of preparer date

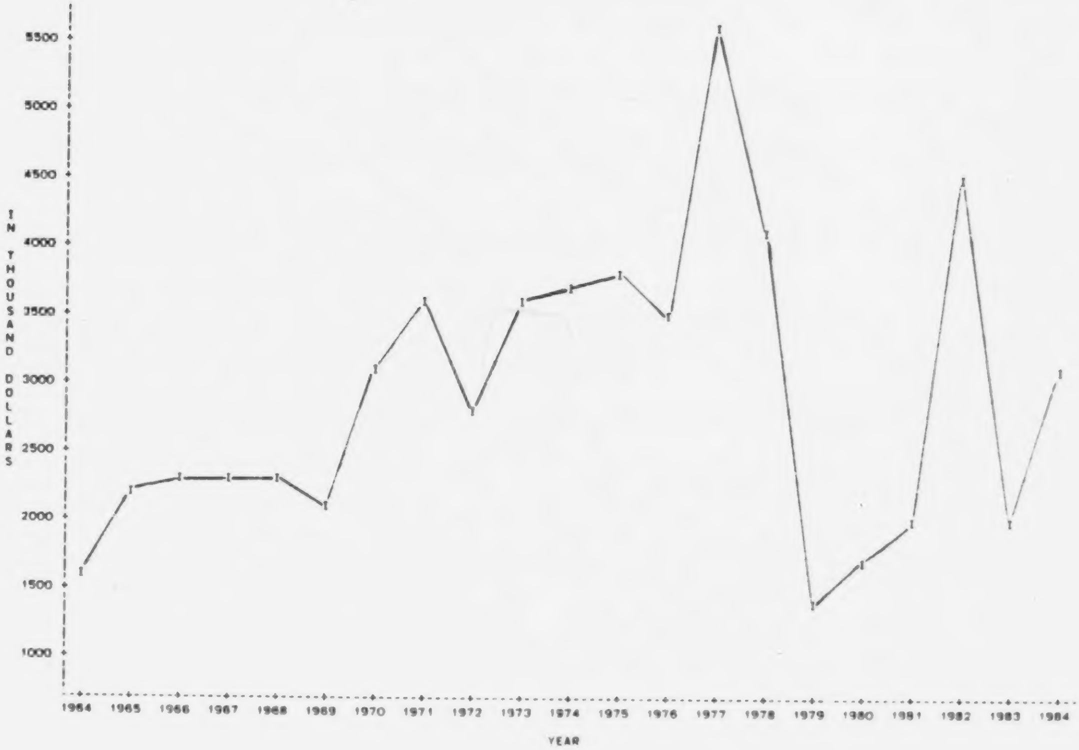
____
Number and street

____
City State Zip

MAIL RETURN AND REMITTANCE TO: UTAH STATE TAX COMMISSION, HEBER M. WELLS BUILDING
P.O. BOX 4000, SALT LAKE CITY, UTAH 84134

Make check or money order payable to: Utah State Tax Commission

INHERITANCE TAX



Fiscal Year	Collections	Fiscal Year	Collections
1965	$ 2,182,090	1975	$ 3,784,893
1966	2,283,886	1976	3,460,538
1967	2,328,322	1977	5,564,283
1968	2,280,956	1978	4,054,945
1969	2,088,378	1979	1,423,243
1970	3,101,636	1980	1,694,934
1971	3,593,586	1981	2,045,622
1972	2,816,947	1982	4,514,081
1973	3,565,540	1983	1,976,717
1974	3,669,012	1984	3,120,730

For date of death prior to January 1, 1977

Rate of Tax: 5% of taxable estate not exceeding $35,000, 8% over $35,000 and not exceeding $85,000, 10% in excess of $85,000; taxable estate determined after certain deductibles and a $60,000 exemption effective July 1, 1973.

Applicable to: Information affidavit required of executors or personal representatives.

NOTE: Waivers of Lien required to transfer property of decedent.

For date of death after December 31, 1976

Rate of Tax: Tax equal to state death tax credit allowed by the Internal Revenue Service on the Federal Estate Tax Return, Form 706.

Applicable to: All estates filing a Federal Estate Tax Return, Form 706.

NOTE: Waivers of Lien not required to transfer property.

Disposition of Revenue: General Fund

Legal Citations: Section 59-12A UCA and 67-4-2 UCA 1953 as amended by Chapter 148 Laws of Utah, 1971, and Chapter 221, Laws of Utah, 1977.

Rate or Fee Changes and Effective Dates:

In 1935 the following rate structure was enacted (July 1, 1935):

	The tax is:
If the net taxable estate exceeds $25,000 but is not over $25,000.	3%
If the net estate exceeds $25,000 but is not over $75,000	5%
If the net estate exceeds $75,000 but is not over $125,000	8%
If the net estate exceeds $125,000	10%

Prior to 1943 only debts of the estate were to be deducted to derive the net taxable estate.

The 1943 amendment provided certain deductions for certain gifts and for the value of property upon which estate taxes were paid 5 years prior to the decendent's death.

In 1947 a $40,000 exemption included for property inherited by husband, wife or children of the deceased. The exemptions apply to the 3, 5, and 8 percent brackets. Effective date - May 13, 1947.

The 1969 amendment included deductions for an allowance up to $5,000 for the surviving spouse or children and inserted the $40,000 exemption in Section 59-12-7 UCA. July 1, 1979.

The 1971 amendment changed the 1935 rates to those listed on the preceding page. Effective date: Where the date of death is July 1, 1971 or later."

The 1973 amendment increased the exemption to $60,000, where date of death is on or after July 1, 1973. Therefore:

> If the taxable estate was not over $35,000, the tax was 5 percent. If the taxable estate was over $35,000 but not over $85,000, the tax was $1,750 plus 8 percent of the excess over $35,000. If the taxable estate was over $85,000, the tax was $5,750 plus 10 percent of the excess over $85,000. Deductions from the gross estate were: 1) debts of the estate, 2) property market value received by the decedent upon which estate taxes were paid within five years prior to the decendent's death, 3) all gifts and contributions to the U.S., Utah or other religious, public, charitable, educational, or literary organizations, 4) an exemption of $60,000.

The 1977 amendment changed the base and rate of the inheritance tax by basing it on the credit available for state death taxes against the federal estate taxes. This new law applies to all transfers of property as to which the decedent died on January 1, 1977 or later. The former law applies to all transfers of property wherein the decedent died prior to January 1, 1977.

Contact: Mario Naujoks, Inheritance Tax, 530-6272

FORM TC-71-T 7/82

12 02 26

MAIL TO:
STATE TAX COMMISSION
OF UTAH
HEBER M. WELLS BUILDING
160 EAST 300 SOUTH
SALT LAKE CITY, UTAH 84134

STATE OF UTAH
TRANSIENT ROOM TAX RETURN

TAX PERIOD

DUE ON OR BEFORE

NAME AND ADDRESS (CORRECT ANY ERRORS)

TRANSIENT ROOM TAX

ACCOUNT NUMBER

JMBER
FOR ALL REFERENCES

FOR AUDITOR'S USE
COMPUTATIONS CHECKED
E.O. NO.

IF BUSINESS WAS DISCONTINUED OR NEW BUSINESS STARTED OR THERE HAS BEEN A CHANGE OF OWNERSHIP ATTACH STATEMENT OF EXPLANATION. READ INSTRUCTIONS ON REVERSE SIDE.

(1) COUNTY	(2) NUMBER OF OUTLETS IN EACH COUNTY	(3) COUNTY CODES	(4) TOTAL TAXABLE RENTS	(5) TAX RATE	(6) TAX DUE
BEAVER		01-T	$		$
BOX ELDER		02-T			
CACHE		03-T			
CARBON		04-T			
DAGGETT		05-T			
DAVIS		06-T			
DUCHESNE		07-T			
EMERY		08-T			
GARFIELD		09-T			
GRAND		10-T			
IRON		11-T			
JUAB		12-T			
KANE		13-T			
MILLARD		14-T			
MORGAN		15-T			
PIUTE		16-T			
RICH		17-T			
SALT LAKE		18-T			
SAN JUAN		19-T			
SANPETE		20-T			
SEVIER		21-T			
SUMMIT		22-T			
TOOELE		23-T			
UINTAH		24-T			
UTAH		25-T			
WASATCH		26-T			
WASHINGTON		27-T			
WAYNE		28-T			
WEBER		29-T			
			TOTAL TAX DUE		$

PENALTY OF 10% AND APPLICABLE INTEREST WILL BE COMPUTED AND BILLED BY THE TAX COMMISSION ON ALL LATE FILINGS

THIS RETURN MUST BE FILED EVEN THOUGH NO TAX IS DUE

I CERTIFY THAT THIS RETURN INCLUDING ANY ACCOMPANYING SCHEDULES, HAS BEEN EXAMINED BY ME AND TO THE BEST OF MY KNOWLEDGE IS A TRUE, CORRECT AND COMPLETE RETURN.

SIGNED ____________________ TITLE ____________ DATE ____________

MAKE CHECK OR MONEY ORDER PAYABLE TO:
STATE TAX COMMISSION OF UTAH

PHONE NO. ____________________

RETURN ORIGINAL, KEEP DUPLICATE

TRANSIENT ROOM TAX

Fiscal Year	Collections
1974	$ 570,788.72
1975	623,218.64
1976	1,031,466.27
1977	1,356,372.98
1978	1,747,048.58
1979	2,104,871.22
1980	2,362,173.04
1981	2,678,628.33
1982	3,168,894.05
1983	3,567,711.00
1984	4,169,117.77

Rate of Tax: Up to 3% as fixed by County ordinance. As of June 30, 1984, rates are 1 1/2% in Juab, Rich, San Juan, and Tooele Counties; 2% in Sevier County, and 3% in all other counties. Effective July 1, 1984, Juab County increased to 3%.

Applicable to: The rental charge for any suite, room, or rooms in a motel, hotel, motor court, inn or similar public accommodation for fewer than 30 consecutive days. This tax is over and above the applicable sales tax. The Tax Commission acts as agent for the counties.

Disposition of Revenue: Returned to the 29 Utah Counties.

Legal Citations: Section 17-31-1 through 17-31-7 UCA.

Rate or Fee Changes:

Rate ceiling increased from 1 1/2% to 3% effective January 1975.

Tax Base Changes:

None

Contact: H.F. Tanner, Operations Division, 530-6155

FIGURE L

SUMMARY OF DISTRIBUTION OF TRANSIENT ROOM TAX TO PARTICIPATING UNITS FOR FISCAL YEARS 1982-83 AND 1983-84

Unit	Date Contract Effective	Net Distribution After Administration Costs		Percent of Increase or (Decrease)
		7-1-82 to 6-30-83	7-1-83 to 6-30-84	
Beaver County	1-1-74	$ 14,810.13	$ 28,625.76	93.29
Box Elder County	7-1-70	23,085.54	25,570.05	10.76
Cache County	4-1-73	27,112.20	52,830.38	94.86
Carbon County	7-1-72	51,305.39	52,310.63	1.96
Daggett County	10-1-72	4,338.57	5,079.44	17.08
Davis County	4-1-70	16,895.31	22,891.88	35.49
Duchesne County	4-1-73	32,167.12	23,585.47	(26.68)
Emery County	7-1-72	20,485.02	21,890.82	6.86
Garfield County	4-1-69	36,016.06	80,001.28	122.13
Grand County	4-1-70	74,496.30	84,685.28	13.92
Iron County	4-1-72	64,759.24	94,424.96	45.81
Juab County	7-1-73	7,406.26	10,306.41	39.16
Kane County	1-1-72	37,407.95	61,350.92	64.01
Millard County	4-1-74	35,423.29	48,077.18	35.72
Morgan County	4-1-72	775.06	0.00	---
Piute County	7-1-73	375.43	240.36	(35.98)
Rich County	4-1-73	4,764.75	2,337.88	(50.93)
Salt Lake County	8-5-65	1,915,072.36	2,011,182.99	5.02
San Juan County	4-1-70	18,432.68	20,836.69	13.04
Sanpete County	10-1-73	5,475.17	7,508.32	37.13
Sevier County	10-1-72	46,270.33	56,569.52	22.26
Summit County	10-1-71	452,980.92	538,696.88	18.92
Tooele County	10-1-75	32,925.78	32,274.28	(1.98)
Uintah County	4-1-72	93,181.18	97,044.64	4.15
Utah County	7-1-71	153,003.28	181,492.36	18.62
Wasatch County	4-1-71	23,178.28	30,754.66	32.69
Washington County	4-1-72	103,464.39	246,178.30	137.94
Wayne County	1-1-73	5,681.58	6,035.08	6.22
Weber County	1-1-70	164,820.19	200,997.98	21.95
GRAND TOTAL		$3,466,109.76	$4,043,960.40	16.67

NOTES:

1. The room tax rates as of 6-30-84 were 1 1/2% in Juab, Rich, San Juan and Tooele Counties; 2% in Sevier County; and, 3% in all other counties.
2. As this is a county tax, all distributions are made only to the counties. The tax applies to the rental charge for any suite, room, or rooms in a motel, hotel, motor court, inn, or similar public accommodation for fewer than 30 consecutive days. This tax is over and above the applicable sales tax. Room tax is remitted on a quarterly return separate from sales tax.
3. Beaver County increased its rate from 1 1/2% to 3% effective July 16, 1983; Cache County increased its rate from 1 1/2% to 3% effective October 1, 1983; Juab County increased its rate from 1 1/2% to 3% effective July 1, 1984; Grand County increased its rate from 2 1/4% to 3% effective April 1, 1984.

FORM TC-386 (Rev. 7/83)

MAIL TO:
STATE TAX COMMISSION
OF UTAH
P.O. BOX 4000
SALT LAKE CITY, Utah 84134

STATE OF UTAH
BEER TAX RETURN
Under Title 32, Chapter 6, Utah Code Annotated, 1953
As Amended

(Read instructions on reverse side of this form)

Report beer in barrels of 31 gals. each

(AUDITOR'S STAMP)

TAX PERIOD

NAME AND ADDRESS (CORRECT ANY ERRORS)

BEER TAX

THIS RETURN MUST BE FILED WITH THE STATE TAX COMMISSION AND PAYMENT OF TAX DUE MADE ON OR BEFORE THE 25TH DAY OF EACH CALENDAR MONTH FOR THE PRECEDING MONTH. MAKE CHECKS PAYABLE TO UTAH STATE TAX COMMISSION

	BEER MANUFACTURED OR IMPORTED (RECEIPTS)	Heavy	3.2%
1.	Manufactured during month (Utah brewers only		
2.	Imported into Utah (Attach schedule form TC-387)		
3.	Purchased—Tax-paid (Attach Schedule form TC-388)		
4.	Beer sold to passengers, Utah tax not paid		
5.	Total to be accounted for (Items 1 to 4)		
	(DEDUCTIONS)		
6.	Exported from Utah (Attach schedule form TC-389)		
7.	Sales to the United States Government (Attach Schedule form TC-391)		
8.	Purchased—Tax-paid (Item 3 above)		
9.			
10.	TOTAL DEDUCTIONS (Items 6 to 8)		
11.	NET TAXABLE BARRELS (Item 5 minus item 10)		

12.	Tax at $11.00 per barrel on light beer (Item 11 times $11.00)	$
	Tax at $11.00 per barrel on heavy beer (Item 11 times $11.00)	
13.	Penalty—25% of tax (on item 12)	
14	Interest—12% per annum (on sum of items 12 and 13)	
15.	Total tax, penalty and interest due	$

I DECLARE UNDER PENALTIES OF PERJURY THAT THIS RETURN (INCLUDING ALL ACCOMPANYING SCHEDULES AND STATEMENTS) HAS BEEN EXAMINED BY ME AND TO THE BEST OF MY KNOWLEDGE IS A TRUE AND COMPLETE RETURN.

Date ______________________ , 19 ________

____
(TAXPAYER)

By ______________________________

____
(TITLE)

BEER TAX

Fiscal Year	Collections	Fiscal Year	Collections
1965	$ 317,027	1975	$1,629,922
1966	302,216	1976	1,692,821
1967	353,280	1977	1,904,552
1968	342,037	1978	1,985,418
1969	364,256	1979	1,913,438
1970	408,576	1980	2,174,058
1971	432,680	1981	2,227,120
1972	1,211,902	1982	2,942,982
1973	1,413,886	1983	2,949,304
1974	1,507,619	1984	7,134,426

Rate of Tax: $11.00 (effective July 1, 1983, previously $4.12) per bbl. of beer; 31-gallon barrel standard measure; bottled and canned beer converted to barrel equivalents on returns; distributor licensing under jurisdiction of Liquor Commission; retail license issued by local jurisdiction.

Applicable to: All beer imported or manufactured for sale, use or distribution in Utah. Monthly reports required of every brewer, wholesaler or distributor manufacturing or importing beer.

Disposition of Revenue: General Fund

Legal Citations: Sections 32-6-1 to 32-6-19, UCA 1953 as amended by Chapter 70, Laws of Utah 1971, effective July 1, 1971.

Rate or Fee Changes and Effective Dates:

	1935[1]	1945[2]	1971[3]	1981[4]	1983[5]
Light beer in 31 gallon bbl.	$ .80	$1.10	--	--	--
Heavy beer in 31 gallon bbl.	1.60	4.00	--	--	--
All beer in 31 gallon bbl.	--	--	$3.10	$4.12	$11.00

[1] Effective March 25, 1935
[2] Effective May 8, 1945
[3] Effective July 1, 1971
[4] Effective July 1, 1981
[5] Effective July 1, 1983

Tax Base Changes and Effective Dates:

July 1, 1953 - Amendment deleted "shipped or transported or removed for storage or consumption or sale within this state or possessed or consumed therein, and inserted, "imported or manufactured for sale, use or distribution in this state."

Contact: Ray Jorgensen, Managing Auditor, Miscellaneous Taxes, 530-6289

FORM OGC-5

FORM-TXMOGC.FSL 0883 MT

MAIL TO:
STATE TAX COMMISSION
OF UTAH
HEBER M. WELLS BUILDING
160 EAST 300 SOUTH
SALT LAKE CITY, UTAH 84134

STATE OF UTAH
OIL AND GAS CONSERVATION
LEVY REPORT

TAX PERIOD

DUE ON OR BEFORE

ACCOUNT NUMBER

Use this number
for all references

Computations checked
E.O.________ No.______

NAME AND ADDRESS (CORRECT ANY ERRORS)

OIL AND GAS CONSERVATION TAX

OPERATOR'S NAME AND ADDRESS (IF DIFFERENT THAN ABOVE)

	QUANTITY	VALUE
Oil		
1- Produced, saved and sold or transported (from Schedule A-1)		$
2- Deduct taken in kind (from schedule A-1)		
3- Add received in kind (from Schedule A-2)		
4- Total (Line 1 less Line 2 plus Line 3)		$
Gas		
5- Produced, saved and sold or transported (from Schedule B-1)		$
6- Deduct taken in kind (from Schedule B-1)		
7- Add received in kind (from Schedule B-2)		
8- Total (Line 5 less Line 6 plus Line 7)		$
Natural Gas Liquids		
9- Produced, saved and sold or transported (from Schedule C-1)		$
10- Deduct taken in kind (from Schedule C-1)		
11- Add received in kind (from Schedule C-2)		
12- Total (Line 9 less Line 10 plus Line 11)		$

Calculation of Tax Due

13- Total Oil, Gas and Natural Gas Liquids (Line 4 plus Line 8 plus Line 12)	
14- Deduct exempt royalties (Schs A-1__________+ A-2__________ +B-1__________+B-2__________+C-1__________+C-2__________)	
15- Total taxable amount (Line 13 less Line 14)	$
16- Adjustments (attach schedule of explanation)	
17- Net Taxable Amount	
18- Mill levy applicable to Line 17	.002
19- Net tax due (Line 17 multiplied by Line 18)	$

Penalty of 10% and applicable interest will be computed and billed by the Tax Commission on all late filings

THIS RETURN MUST BE FILED EVEN THOUGH NO TAX IS DUE

I CERTIFY THAT THIS RETURN, INCLUDING ANY ACCOMPANYING SCHEDULES, HAS BEEN EXAMINED BY ME AND TO THE BEST OF MY KNOWLEDGE IS A TRUE, CORRECT AND COMPLETE RETURN.

SIGNED ____________________ TITLE ____________________ DATE ____________

Make check or money order payable to:
STATE TAX COMMISSION OF UTAH

PHONE NO. ____________________

RETURN ORIGINAL, KEEP DUPLICATE

OIL AND GAS CONSERVATION TAX

Fiscal Year	Collection
1982	$1,617,373
1983	$1,730,952
1984	$2,198,029

Rate of Tax:	.2% of the value at the well of oil, gas and natural gas liquids produced, saved and sold, or transported from premises where produced.
Applicable to:	All interest owners in the well, reported by the operator, working interest owner or first purchaser.

Disposition of Revenue: General Fund

Legal Citations: UCA Section 40-6-14 - Tax on oil and gas at the well.

Rate or Fee Changes and Effective Dates:

July 1, 1955 - 2.0 mill levy

July 1, 1961 - 0.5 mill levy

July 1, 1967 - 1.5 mill levy

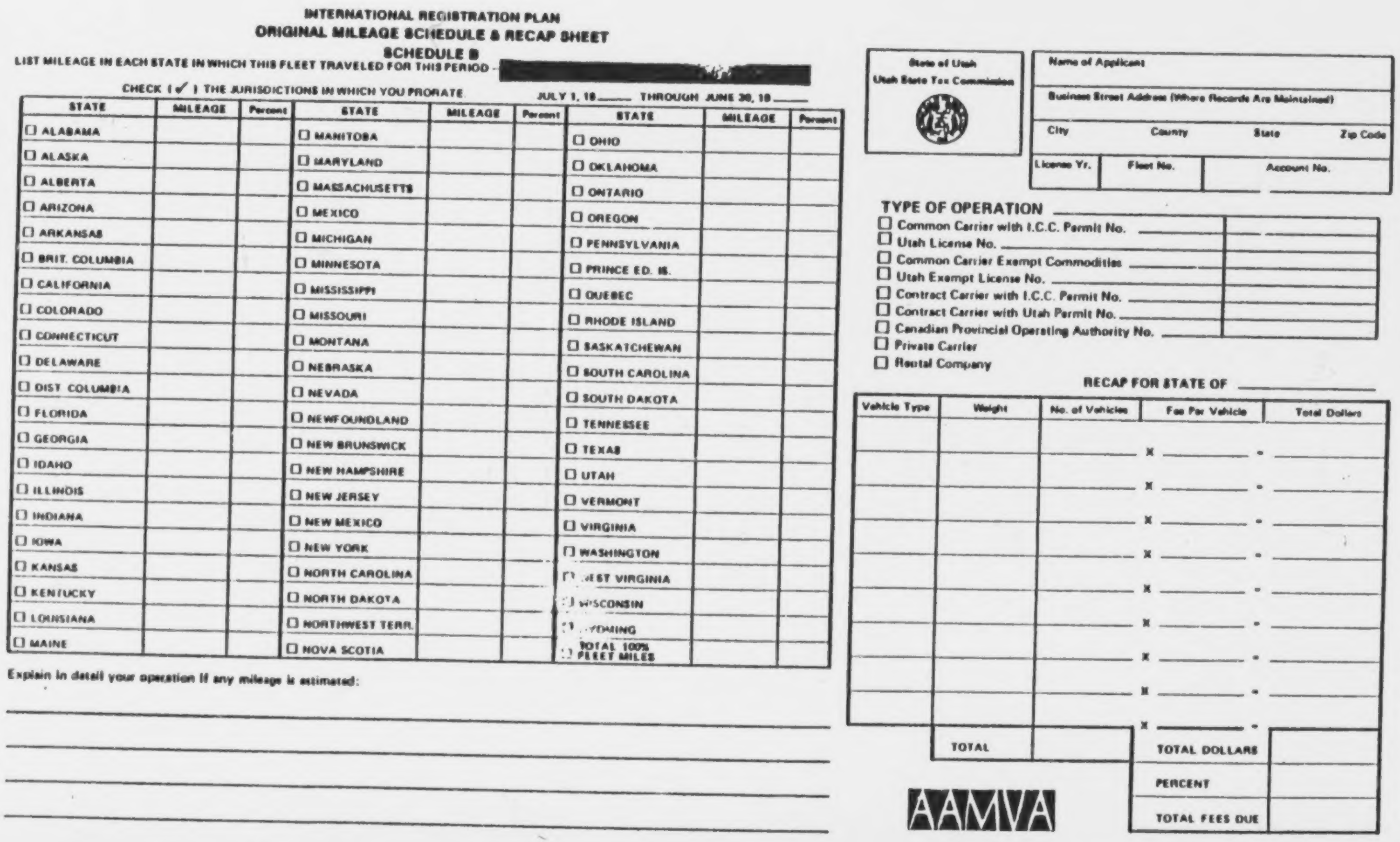
January 1, 1984 - 2.0 mill levy

Tax Base Changes and Effective Dates:

None

Contact: George Bowman, Asst. Director, Oil and Gas Section, 530-6186

PROPORTIONAL REGISTRATION FEES



State of Utah
Utah State Tax Commission

Name of Applicant			
Business Street Address (Where Records Are Maintained)			
City	County	State	Zip Code
License Yr.	Fleet No.	Account No.	

INTERNATIONAL REGISTRATION PLAN
ORIGINAL MILEAGE SCHEDULE & RECAP SHEET
SCHEDULE B

LIST MILEAGE IN EACH STATE IN WHICH THIS FLEET TRAVELED FOR THIS PERIOD – [redacted]

CHECK (✓) THE JURISDICTIONS IN WHICH YOU PRORATE

JULY 1, 19____ THROUGH JUNE 30, 19____

STATE	MILEAGE	Percent	STATE	MILEAGE	Percent	STATE	MILEAGE	Percent
☐ ALABAMA			☐ MANITOBA			☐ OHIO		
☐ ALASKA			☐ MARYLAND			☐ OKLAHOMA		
☐ ALBERTA			☐ MASSACHUSETTS			☐ ONTARIO		
☐ ARIZONA			☐ MEXICO			☐ OREGON		
☐ ARKANSAS			☐ MICHIGAN			☐ PENNSYLVANIA		
☐ BRIT. COLUMBIA			☐ MINNESOTA			☐ PRINCE ED. IS.		
☐ CALIFORNIA			☐ MISSISSIPPI			☐ QUEBEC		
☐ COLORADO			☐ MISSOURI			☐ RHODE ISLAND		
☐ CONNECTICUT			☐ MONTANA			☐ SASKATCHEWAN		
☐ DELAWARE			☐ NEBRASKA			☐ SOUTH CAROLINA		
☐ DIST. COLUMBIA			☐ NEVADA			☐ SOUTH DAKOTA		
☐ FLORIDA			☐ NEWFOUNDLAND			☐ TENNESSEE		
☐ GEORGIA			☐ NEW BRUNSWICK			☐ TEXAS		
☐ IDAHO			☐ NEW HAMPSHIRE			☐ UTAH		
☐ ILLINOIS			☐ NEW JERSEY			☐ VERMONT		
☐ INDIANA			☐ NEW MEXICO			☐ VIRGINIA		
☐ IOWA			☐ NEW YORK			☐ WASHINGTON		
☐ KANSAS			☐ NORTH CAROLINA			☐ WEST VIRGINIA		
☐ KENTUCKY			☐ NORTH DAKOTA			☐ WISCONSIN		
☐ LOUISIANA			☐ NORTHWEST TERR.			☐ WYOMING		
☐ MAINE			☐ NOVA SCOTIA			☐ TOTAL 100% FLEET MILES		

Explain in detail your operation if any mileage is estimated:

____

____

____

____

TYPE OF OPERATION ____________________

☐ Common Carrier with I.C.C. Permit No. ____________

☐ Utah License No. ____________

☐ Common Carrier Exempt Commodities ____________

☐ Utah Exempt License No. ____________

☐ Contract Carrier with I.C.C. Permit No. ____________

☐ Contract Carrier with Utah Permit No. ____________

☐ Canadian Provincial Operating Authority No. ____________

☐ Private Carrier

☐ Rental Company

RECAP FOR STATE OF ____________

Vehicle Type	Weight	No. of Vehicles	Fee Per Vehicle	Total Dollars
		______ x	______ =	______
		______ x	______ =	______
		______ x	______ =	______
		______ x	______ =	______
		______ x	______ =	______
		______ x	______ =	______
		______ x	______ =	______
		______ x	______ =	______
		______ x	______ =	______
	TOTAL		TOTAL DOLLARS	
			PERCENT	
			TOTAL FEES DUE	

AAMVA

PROPORTIONAL REGISTRATION FEES

Rate of Tax:

Full annual registration fees and highway use fees are proportionally computed according to the applicant's prorate percentage. The prorate perdentage is determined as a fraction, the numerator of which is an amount equal to fleet mileage traveled in Utah and the denominator is total miles operated by the fleet in all jurisdictions. A $3.00 cab card fee for tractors and a $3.00 cab card fee for trailers.

Applicable to:

Any resident or nonresident may proportionally register and license each fleet for operation in this state, where a fleet is one or more commercial vehicles which supply motive power and contain a compartment for the driver. "Fleet" also means not less than ten commercial vehicles which are trailers or semitrailers. Vehicles which exclusively travel in Utah are not included in any application for proportional registration.

Disposition of Revenue:

Transportation Fund

Legal Citations:

Utah Code Annotated 41-1-1 (jj); 41-1-88(1), (2), 41-1-127.

Rate or Fee Changes and Effective Dates:

Former law for residents and nonresidents was based on a cent-per-mile fee by weight of the vehicle. For example, vehicles less than 25,000 lb. were charged 1/2 cent per mile, 25,001 - 45,000 lb. were charged 1 cent per mile and so on to vehicles greater than 60,001 lb. charged at 1 1/2 cents per mile traveled.

March 9, 1935 - Effective date - law enacted.

Tax Base Changes and Effective Dates:

May 12, 1953 - All nonresidents required to secure a temporary permit with exemption to passenger cars and vehicles of 1/2 tons or less an unladen weight of less than 7,000 lbs. and a declared gross weight of less than 18,000 lbs., March 19, 1953.

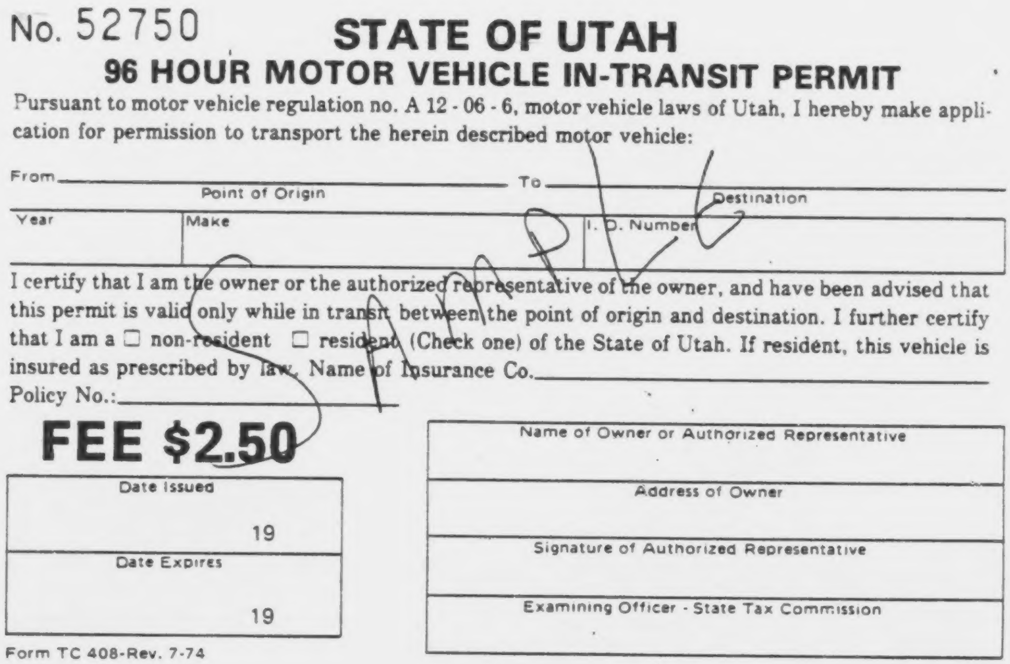
Tax Base Changes and Effective Dates: cont'd

July 1, 1969 - Increased half year fee from 50% to 60% of the annual fee.

May 14, 1963 - Increased single unit trip permit fee from $2.50 to $3.00. Changed weight limits from 45,500 to 45,000 pounds.

Contact: Kent Bardsley, Supervisor of Prorate Section, Motor Vehicle Division, 533-5311

NINETY SIX HOUR TEMPORARY PERMITS



No. 52750

STATE OF UTAH

96 HOUR MOTOR VEHICLE IN-TRANSIT PERMIT

Pursuant to motor vehicle regulation no. A 12 - 06 - 6, motor vehicle laws of Utah, I hereby make application for permission to transport the herein described motor vehicle:

From ______________________ To ______________________

Point of Origin — Destination

Year	Make	I. D. Number

I certify that I am the owner or the authorized representative of the owner, and have been advised that this permit is valid only while in transit between the point of origin and destination. I further certify that I am a ☐ non-resident ☐ resident (Check one) of the State of Utah. If resident, this vehicle is insured as prescribed by law. Name of Insurance Co. ______________________

Policy No.: ______________________

Sample

FEE $2.50

Date Issued 19
Date Expires 19

Name of Owner or Authorized Representative
Address of Owner
Signature of Authorized Representative
Examining Officer - State Tax Commission

Form TC 408-Rev. 7-74

NINETY-SIX HOUR TEMPORARY PERMITS

Rate of Tax:

The 96-hour temporary permit fee for commercial vehicles is $20.00 for single units and $40.00 for multiple units.

Applicable to:

Commercial vehicles meeting the registration requirements of another jurisdiction and subject to registration but not entitled to exemption from registration or licensing under this chapter, may, as an alternate to either registration or proportional registration, secure a temporary permit for a period not to exceed 96 hours for a fee of $20.00 for single units and $40.00 for multiple units; provided, that no fee is required for any trailer or semitrailer being towed by a power unit of a proportionally registered fleet for which an interchange permit is issued. No temporary permit or registration fee is required from non-resident owners or operators of vehicles or combination of vehicles having (a) a gross laden weight of not more than 26,000 pounds for each vehicle operated as a single unit, or for each combination of vehicles if operated as such, or (b) an unladen weight of not more than 7,000 pounds for each vehicle if operated as a single unit, or for each combination of vehicles if operated as such.

Disposition of Revenue:

Transportation Fund

Legal Citations:

Sections 41-1-88(21) and 41-1-89, UCA, 1953.

Rate or Fee Changes and Effective Dates:

	Single Units	Multiple Units
May 12, 1953	2.50	5.00
May 14, 1963	3.00	5.00
May 13, 1975	5.00	10.00

Contact: Kent Bardsley, Supervisor of Prorate Section, Motor Vehicle Division, 533-5311

HIGHWAY USE TAX

HIGHWAY USE TAX

Rate of Tax:

(20) Every owner of proportionally registered vehicles who has not presented the certificate required by section 41-1-32, or qualified under 41-1-34, and who has been approved by the department for proportional registration shall pay, at the time of proportional registration, a proportional part of an equalized highway use tax computed as follows:

(a) Multiply the number of vehicles or combination vehicles registered in each weight class by the equivalent tax figure from the following table:

Vehicle or Combination Registered Weight	Equivalent Tax
6,000 - 18,000 pounds	$ 100
18,001 - 33,000 pounds	200
33,001 - 48,000 pounds	300
48,001 - 63,000 pounds	450
63,001 pounds and over	600

(b) Multiply the value for the total fleet determined under (a) above, by the fraction computed for proportional registration of the applicant's fleet for the registration year.

Fees for vehicles not previously registered or otherwise qualified for operation in the state shall be reduced as provided in 41-1-130; provided that such vehicles have not been illegally operated on the highways of this state prior to application for application for proportional registration.

Applicable to:

Every owner of proportionally registered vehicles who has not presented the certificate required by Section 41-1-32 (i.e., has not paid personal property tax to the county assessor), and who has been approved by the department for proportional registration shall pay, at the time of proportional registration, a proportional part of an equalized highway use tax. This tax is in lieu of a personal property tax.

Disposition of Revenue:

Transportation Fund

Legal Citations:

Utah Code Annotated 41-1-88(30).

Rate or Fee Changes and Effective Dates:

January 1, 1974 - Effective date.

Contact: Kent Bardsley, Supervisor of Prorate Section, Motor Vehicle Division, 533-5311

RESORT COMMUNITIES TAX

RESORT COMMUNITIES SALES TAX

Collections: Fiscal Year 1983-84 $591,479.93

Rate of Tax: Up to 1% of the purchase price on the same transactions subject to state sales tax.

Applicable to: Municipalities, by option, whose transient room capacity equals or exceeds its permanent population. Currently adopted by Park City at 3/4 of 1% and Brianhead at 1%. In addition to exemptions provided for under the state sales tax law, the act and corresponding ordinances exempt sales of a single item for $2,500.00 or more and certain wholesale sales as defined by local ordinance. Resort tax does not apply to transactions subject to use tax.

Legal Citations: Section 11-9-4 UCA.

Rate or Fee Changes:

None

Tax Base Changes:

None

Contact: Joe Zvonek, Field Audit Supervisor, Auditing Division, 530-6220